



City of Pekin

REGULAR CITY COUNCIL MEETING MONDAY, OCTOBER 28, 2024 5:30 PM

1. Pledge of Allegiance

2. Call to Order

3. Approve Agenda

4. Approval of Minutes

4.1. City Council - Regular Meeting - October 14, 2024 5:30 PM

5. Public Input

6. Consent Agenda

6.1. Accounts Payable Paid Proof List thru October 18, 2024

6.2. Financial Reports September 2024

6.3. Receive and File Expenditure for Restocking Sewer Supplies for the Street Department

7. Unfinished Business

7.1. Ordinance No. 4242-24/25 Requiring the Registration of Properties that are Vacant or Subject to Foreclosure

8. New Business

8.1. Ordinance No. 4246-24/25 Approving an Amendment to the Agreement for Purchase and Sale of Real Property with Illinois American Water for the City-Owned Property Generally East of the Current Terminous of Brenkman Drive

8.2. Ordinance No. 4247-24/25 Approving Termination of Purchase and Sale Agreement for Property at 14th Street and Willow

8.3. Resolution No. 203-24/25 Approving Funding Agreement for Court Street from 8th to 10th with IDOT

- 8.4. Resolution No. 204-24/25 Approving a Professional Services Agreement with Mohr and Kerr for the Survey and Platting of the Lutticken Property
- 8.5. Resolution No. 205-24/25 Authorizing Purchase of a Trench Burner by Air Burner Inc.
- 8.6. Resolution No. 206-24/25 Authorizing Purchase of a New 3/4 Ton Pick-up and Plow for Public Properties
- 8.7. Resolution No. 207-24/25 Approving FY26 Enterprise Lease Agreements for New Police Vehicles
- 8.8. Resolution No. 208-24/25 Approving the Contract for Tree Removal at Pekin Municipal Airport to B.E.B. Excavating Inc.
- 8.9. Preliminary FY26 Budget Discussion on Police and Fire Pensions

9. Any Other Business To Come Before The Council

10. Executive Session 5 ILCS 120/2 (c)

11. Adjourn



City of Pekin

**PROCEEDINGS OF THE REGULAR MEETING
OF THE CITY COUNCIL OF THE CITY OF PEKIN, ILLINOIS,
HELD IN THE COUNCIL CHAMBERS OF CITY HALL
111 S. CAPITOL ST
ON MONDAY, OCTOBER 14, 2024 AT 5:30 PM
MAYOR MARY J. BURRESS PRESIDING**

Pledge of Allegiance

The Pledge of Allegiance was led by Tabitha Reeise.

Call to Order

City Clerk, Ms. Sue McMillan, confirmed all Council Members were physically present and logged in. A quorum was declared.

Attendee Name	Organization	Title	Status	Arrived
Rick Hilst	City of Pekin	Council Member	Present	5:30 PM
Karen Hohimer	City of Pekin	Mayor Pro Tem	Present	5:30 PM
Dave Nutter	City of Pekin	Council Member	Present	5:30 PM
Mary Burress	City of Pekin	Mayor	Present	5:30 PM
Lloyd Orrick	City of Pekin	Council Member	Present	5:30 PM
John P Abel	City of Pekin	Council Member	Present	5:30 PM
Chris Onken	City of Pekin	Council Member	Present	5:30 PM

Approve Agenda

RESULT: PASSED (UNANIMOUS)
MOVER: Council Member Lloyd Orrick
SECONDER: Council Member Dave Nutter
AYES: 1st Alternate Mayor Pro Tem Abel, Mayor Burress, Council Member Nutter, Council Member Hilst, Council Member Orrick, Mayor Pro Tem Hohimer, Council Member Onken

Approval of Minutes

RESULT: PASSED (6 TO 0) TO 1
MOVER: Council Member Lloyd Orrick
SECONDER: Council Member Chris Onken

AYES:	1st Alternate Mayor Pro Tem Abel, Mayor Burress, Council Member Nutter, Council Member Hilst, Council Member Orrick, Council Member Onken
NAYS:	None
ABSTAIN:	Mayor Pro Tem Karen Hohimer

When asked to log her vote, Council Member Hohimer stated she was not present at the Council meeting on September 23, 2024 and abstained.

4.1. City Council - Regular Meeting - September 23, 2024 5:30 PM

Public Input

Dan Chipman, a retired firefighter from Pekin, residing at 1430 Park Avenue, presented his concerns regarding parking and traffic issues on the last block of Park Avenue, near the intersection with Garden Street. He emphasized that changes to parking in this area, including moving vehicles closer to sidewalks, had negatively impacted both traffic safety and the residents' quality of life. He pointed out that previously, the parking situation had effectively diverted traffic from Garden Street and created a safer pedestrian environment. Mr. Chipman also presented concerns regarding flooding issues and potential sinkholes that parking could help mitigate. Mr. Chipman presented a petition signed by all six homeowners on the block, supporting the reinstatement of parking along this stretch. He shared a letter from resident Kim Gibbs, who lives at 1432 Park Avenue, advocating for parking on the street due to her large family's need for closer parking. Additionally, he read a letter from Dustin Stoker, who also resides at 1432 Park Avenue, and a letter from Cameron Benton, the park superintendent, supporting additional parking on Garden Street for practical reasons. Mr. Chipman expressed frustration with the city's Hanson Park Avenue study analysis, calling it incomplete and irrelevant to the specific request for parallel parking. He argued that the removal of parking had increased safety risks for residents and questioned the rationale behind the decision, noting there was no clear reason provided. He noted that the study acknowledged that on-street parking slows traffic and creates a safer environment for pedestrians, but he questioned the purpose behind the removal, asserting that the decision lacked any clear or valid reasoning. Mr. Chipman urged the council to reinstate parking on the eastbound block of Park Avenue between Garden Street and Court Street, reiterating that parking in this area would improve traffic safety and benefit both residents and park visitors.

Consent Agenda

RESULT:	PASSED (UNANIMOUS)
MOVER:	Council Member Lloyd Orrick
SECONDER:	Mayor Pro Tem Karen Hohimer
AYES:	1st Alternate Mayor Pro Tem Abel, Mayor Burress, Council Member Nutter, Council Member Orrick, Mayor Pro Tem Hohimer, Council Member Onken

Council Member Orrick read the 12 items listed on the Consent Agenda.

- 6.1. Accounts Payable Paid Proof List thru October 4 2024**
- 6.2. Pekin Police Department Monthly Statistics**
- 6.3. Pekin Fire Department Monthly Incidents September 2024**
- 6.4. Building Department Permit Report For September 2024**
- 6.5. Tazewell County Animal Control Billing September 2024 - December 2024**
- 6.6. Receive and File Submittals to the Request for Proposals for Marketing Services**
- 6.7. Receive and File Bids Court Street Property Demolitions**
- 6.8. Ordinance No. 4238-24/25 A Special Use Request Submitted By Peter Colvin On Behalf Of Clean & Lube Incorporated For The Operation Of An Automotive Clean and Lube Business At 1610 Broadway Street.(Case SU 2024-10)**
- 6.9. Ordinance No. 4239-24/25 A Variance Request For The Property Located At 1500 South 2nd Street To Reduce The Minimum Rear Building Setback. (Case V 2024-17)**
- 6.10. Resolution No. 188-24/25 Approving Purchase Contract with Morrow Brothers for a 2024 Ford Interceptor**
- 6.11. Resolution No. 193-24/25 Approving the Mayor's Appointment of Heather Knight to the City of Pekin Police Pension Board of Trustees**
- 6.12. Resolution No. 194-24/25 Approving the Mayor's Appointment of Tabitha Reeise to Represent the City of Pekin to Central Illinois Agency on Aging, Inc.**

Public Hearing

Mayor Burress opened a Public Hearing at 5:46 p.m. No comments were received from the public at the meeting. Tina Hauk, CDBG Program Manager, presented the

Community Development Block Grant-Corona Virus Healthy Home Project. Ms. Hauk reported the public hearing concludes the public comment period which opened October 2, 2024. The City of Pekin intends to submit an application to the Illinois Department of Commerce and Economic Opportunity for a grant from the state CDBG CV program. This program is funded by Title I of the Federal Housing and Community Development Act of 1974 as amended. These funds are to be used for a community development project that will include the following activities. Replacement of older HVAC units in rental units from 1 to six units occupied by low to moderate income persons within the City of Pekin. There is a total of \$21,614,873, which will be awarded to 15 subrecipients throughout the state of Illinois. The City of Pekin is requesting \$500,000, which is projected to replace at least 30 HVAC units in low to moderate income rental units of 1 to six units. This amount includes administrative fees as well as project fees. No other project funds will be used in conjunction with this program. The objective of this program is to reduce energy costs for the most vulnerable within the community. A secondary objective is to invest in the aging housing stock in the community and inspire neighborhood revitalization with an emphasis on health and safety. According estimates to the 2020 Centennial census, there are approximately 40,854 people in Pekin. They make an average of \$58,813 a year. 13.5% of the population of Pekin or 5515 people live in poverty, according to the US census. Poverty level in Illinois, according to the US census, is \$27,479 for a family of four. There are 18,855 houses in Pekin, approximately 6.7% of those, or 1263, are rental units. An estimated 214 were built before 1939. 60% of all rental units pay between \$500 and \$1,000, not including utilities monthly. With an average rent of \$749 monthly, not including rent. According to the city's inspections department, many of these older units are in need of upgrades and replacements, not only to meet the current code requirements, but also to reduce energy costs for those living in the dwellings. This program will operate as follows. Buildings with more than 6 units are ineligible. Units where residents may be displaced will not be eligible for the program. This program will serve on a first come, first served basis. Landlords may apply for a maximum of six units. In order to assure that the unit remain affordable to the low to moderate income population, a lien will be placed on the property in the program for the cost of the improvements. If the property is sold, transferred or foreclosed on the funds will be recaptured and returned to the CDBG fund. Additionally, all landlords will sign an agreement stating their properties will remain affordable to the LMI community for five continuous years after the installation of the new unit or the replacement cost will be recaptured. Should the landlord become indebted to the city of Pekin during the five-year period of affordability. The funds will be recaptured. The city will procure contractors to work within the program on a first come, first serve basis. There will be an application process established on the city's website for landlords to apply. Tenants are ineligible applicants. Landlords must meet the eligibility criteria set forth in the program guidelines. Only units with forced air systems will be evaluated. Each unit must undergo a HUD environmental review prior to work beginning. Households must not exceed 80% of the total household income as defined by HUD. 2/3 of the total rentals must be occupied by LMI persons. All contractors must obtain city permits for all work approved under the program within 30 days of acceptance into the program. All replacements must have at least a 95% efficiency rating. All contractors must be

licensed, insured and have current and active Sam and EUI numbers. Other criteria are spelled out in the program guidelines, which will be available through the CDBG program manager at the city of Pekin. Mayor Burress asked that the statistics Ms. Hauk read be sent to the Council. There being no additional comments Mayor Burress closed the hearing at 5:53 p.m.

7.1. Public Hearing on Community Development Block Grant-Corona Virus Healthy Homes Project

Mayor Burress opened the public hearing at 5:46 PM and stated the rules for public comment period. No public comments were provided.

CDBG Program Manager Ms. Tina Hauk explained the purpose of the public hearing stating that it was the city's intention to apply for a grant from the Illinois Department of Commerce and Economic Opportunity (DCEO) under the State CDBG-CV program. This grant, funded by Title I of the Federal Housing and Community Development Act of 1974, will be used for a community development project aimed at replacing outdated HVAC units in rental properties occupied by low to moderate-income (LMI) residents in Pekin. The city is requesting \$500,000 of the total \$21,614,873 available, which will be distributed to 15 subrecipients throughout Illinois.

The funds are projected to replace at least 30 HVAC units in rental buildings of 1 to 6 units, focusing on energy cost reduction for vulnerable households and improving aging housing stock in the community. Ms. Hauk shared census data, noting that Pekin's population is approximately 40,854, with 13.5% of the population living in poverty. Of the 18,855 housing units in the city, 6.7% are rental properties, many of which require significant upgrades to meet current codes and reduce energy consumption.

The program will operate on a first-come, first-served basis, with landlords allowed to apply for up to six units. Eligibility is limited to buildings with forced air systems and 1 to 6 units, excluding properties where residents may be displaced. A lien will be placed on properties receiving upgrades to ensure affordability for LMI residents for five years, with funds being recaptured if a property is sold or the landlord becomes indebted to the city during that period. Contractors for the program will be selected through a procurement process and must meet certain qualifications, including licensing, insurance, and efficiency requirements for new HVAC units.

Ms. Hauk also outlined that only properties where 2/3 of the rentals are occupied by LMI persons will be eligible, and each unit must pass a HUD environmental review before any work begins. The program's detailed guidelines will be available through the CDBG Program Manager's office once the application process is opened. If funded by DCEO, the program is expected to make a significant impact in helping the most vulnerable residents of Pekin with both energy savings and housing improvements.

Mayor Burress closed the public hearing at 5:53 PM.

Unfinished Business

8.1. Resolution No. 190-24/25 Authorizing Street Parking at 1430 and 1432 Park Avenue

RESULT:	FAILED (3 TO 4)
MOVER:	Council Member Dave Nutter
SECONDER:	Council Member Lloyd Orrick
AYES:	Council Member Nutter, Council Member Hilst, Council Member Orrick
NAYS:	1st Alternate Mayor Pro Tem Abel, Mayor Burress, Mayor Pro Tem Hohimer, Council Member Onken

Mr. Dossey explained and detailed that while Mr. Dan Shipman had long requested parking on this section of Park Avenue, various safety concerns had been raised, and a 2022 engineering study by Hanson Professional Services had advised against adding parking. He explained that the proximity to Court Street made the location hazardous, and the City would be at risk for liability if an accident occurred.

Council Member Hohimer inquired about the legal implications, to which City Attorney Kate Swise explained that under the Illinois Tort Immunity Act, the City could be liable if it knowingly allowed a dangerous condition.

Council Member Orrick expressed support for the resolution, questioning the consistency of traffic safety decisions in similar areas.

City Engineer and Traffic Safety Committee Representative Josie Esker clarified that the engineering study found no safe location for parking along the section in question and emphasized that conditions vary, making consistency difficult.

Council Member Abel asked about future changes to the intersection's design, which Ms. Esker confirmed would complicate adding parking due to increased safety risks.

Further debate ensued regarding the City's potential liability, the thoroughness of the engineering study, and past decisions to eliminate parking in the area.

Council Member Hohimer suggested delaying the decision until after the intersection's reconfiguration, but Ms. Esker indicated that the current recommendation was unlikely to change as Hanson was also doing the redesign.

The discussion concluded with Mr. Shipman expressing frustration, claiming that Hanson's study was biased. After further brief comments, Mayor Burress called for a vote.

New Business

9.1. Resolution No. 195-24/25 Approving the Intergovernmental Agreement with Tazewell County for Animal and Rabies Control Services

RESULT:	PASSED (6 TO 1)
MOVER:	Council Member Dave Nutter
SECONDER:	1st Alternate Mayor Pro Tem John Abel
AYES:	1st Alternate Mayor Pro Tem Abel, Mayor Burress, Council Member Nutter, Council Member Hilst, Mayor Pro Tem Hohimer, Council Member Onken
NAYS:	Council Member Orrick

City Manager John Dossey presented the details of the proposed agreement. This agreement would continue Tazewell County Animal Control's provision of animal-related services to the City of Pekin. Mr. Dossey explained that the agreement included a detailed cost analysis and outlined proposed fee increases for the years 2024 through 2027. The Council had previously inquired about reclamation fees from other agencies, which were attached for reference. Police Chief Ranney and Libby from Animal Control were available to answer questions.

Council Member Orrick raised concerns about the fairness of the fee structure, noting that while the County charges the same per-person fee across different areas, it covers a much larger and more spread-out region, leading to higher travel costs. He argued that this unfairly impacts Pekin's taxpayers.

Council Member Orrick also mentioned that previous reports included more detailed information on where animals were picked up, which he found valuable. He further questioned whether the registration fees collected from Pekin residents, which he estimated to be between \$10,000 and \$20,000, were properly reflected in the budget and if Pekin taxpayers were getting appropriate credit compared to those in unincorporated areas.

9.2. Resolution No. 196-24/25 Authorizing the Execution of a Professional Services Agreement with McDaniels Marketing for Marketing Services

RESULT:	PASSED (4 TO 3)
MOVER:	Council Member Dave Nutter
SECONDER:	1st Alternate Mayor Pro Tem John Abel
AYES:	1st Alternate Mayor Pro Tem Abel, Mayor Burress, Mayor Pro Tem Hohimer, Council Member Onken

NAYS:	Council Member Nutter, Council Member Hilst, Council Member Orrick
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Economic Development Director Joshua Wray explained the strategy to develop a comprehensive marketing program aimed at attracting residents, businesses, and job seekers to the City. The RFP (Request for Proposal) process yielded three submissions, and after presentations and scoring, McDaniels Marketing was recommended by the Economic Development Advisory Committee (EDAC). Mr. Wray clarified that the current agreement only covers the \$15,000 for the marketing plan and does not include future implementation costs.

Council Member Nutter expressed concerns about the RFP process, stating that it was not published in the local newspaper, which may have excluded a local firm from submitting a proposal. He suggested reissuing the RFP and moved to table the resolution until October 28, 2024, to allow for a fair process. Council Members discussed the legal requirements and the fairness of restarting the process.

Mr. Wray acknowledged that while the RFP process followed legal procurement rules, it might be good practice to publish in the newspaper to allow for local competition.

Council Member Hohimer pointed out that just because a firm didn't see the RFP doesn't mean it wasn't accessible, while Council Member Orrick stated the importance of giving a local firm that does pro bono work for the City an opportunity.

The council debated whether to reject the current RFP and restart the process or move forward with the approval, with input from Mr. Wray on the fairness and transparency of the current selection process.

9.3. Resolution No. 197-24/25 Supporting and Authorizing the Submission of an Application for CDBG-CV Healthy Homes Funds

RESULT:	PASSED (UNANIMOUS)
MOVER:	Mayor Pro Tem Karen Hohimer
SECONDER:	1st Alternate Mayor Pro Tem John Abel
AYES:	1st Alternate Mayor Pro Tem Abel, Mayor Burress, Council Member Nutter, Council Member Hilst, Council Member Orrick, Mayor Pro Tem Hohimer, Council Member Onken

CDBG Program Manager Tina Hauk explained that the resolution is a necessary formality for the City to apply for these funds. The grant application seeks \$500,000, which is projected to improve approximately 30 homes. Additionally, a small administrative fee of about 5% to 7% will be included, depending on the final grant calculations. Ms. Hauk also mentioned that a

subsequent resolution on the agenda would address Fair Housing requirements as part of the grant process.

9.4. Resolution No. 198-24/25 Adopting a Fair Housing Resolution

RESULT:	PASSED (UNANIMOUS)
MOVER:	Mayor Pro Tem Karen Hohimer
SECONDER:	Council Member Lloyd Orrick
AYES:	1st Alternate Mayor Pro Tem Abel, Mayor Burress, Council Member Nutter, Council Member Hilst, Council Member Orrick, Mayor Pro Tem Hohimer, Council Member Onken

CDBG Program Manager Tina Hauk explained that the resolution is required by the Department of Commerce and Economic Opportunity (DCEO) as part of the application for \$500,000 in grant funds, which are intended for HVAC replacements in one to six rental units. Council Member Orrick asked if the City had never previously adopted a Fair Housing resolution.

City Attorney Kate Swise clarified that while the City already has a Fair Housing ordinance prohibiting discrimination based on unlawful characteristics, this resolution is a formality needed to meet the grant application requirements. It will act as an additional measure to ensure the city's compliance, although the ordinance in place should already suffice.

Council Member Orrick questioned the need for both an ordinance and a resolution, and Ms. Swise responded that it is largely due to procedural formalities associated with the grant application process.

9.5. Resolution No. 199-24/25 Approving and Authorizing the Acceptance of the Revised 2024 CDBG Annual Action Plan and Revised 2020-2024 CDBG Consolidated Plan

RESULT:	PASSED (6 TO 1)
MOVER:	Mayor Pro Tem Karen Hohimer
SECONDER:	1st Alternate Mayor Pro Tem John Abel
AYES:	1st Alternate Mayor Pro Tem Abel, Mayor Burress, Council Member Nutter, Council Member Orrick, Mayor Pro Tem Hohimer, Council Member Onken
NAYS:	Council Member Hilst

CDBG Program Manager Tina Hauk explained that the resolution involves approving and authorizing the acceptance of the revised 2024 CDBG Annual Action Plan and the revised 2020-2024 CDBG Consolidated Plan. These revisions were requested by HUD, and their approval is necessary for the City to receive its grant agreement and access the remaining 2023 allocation. Additionally, the Consolidated Plan must be revised and approved to secure the 2024 allocation. Ms. Hauk emphasized the importance of submitting both documents to HUD before their deadline on October 18th in order to ensure

the timely availability of funds.

9.6. Resolution No. 200-24/25 Approving Polling Place Accessibility Grant Agreement between Tazewell County and the City of Pekin for Improvements to the Polling Place Located at 1130 Koch Street

RESULT:	PASSED (UNANIMOUS)
MOVER:	1st Alternate Mayor Pro Tem John Abel
SECONDER:	Mayor Pro Tem Karen Hohimer
AYES:	1st Alternate Mayor Pro Tem Abel, Mayor Burress, Council Member Nutter, Council Member Hilst, Council Member Orrick, Mayor Pro Tem Hohimer, Council Member Onken

City Manager John Dossey informed the Council that the proposal for ADA upgrades had been approved. The resolution grants the Mayor the authority to accept the award and sign the grant agreement amounting to \$63,314.

City Attorney Kate Swise clarified that the agreement presented is not a typical grant agreement due to the lack of reporting requirements from the State Board of Elections. Instead, it is a simple intergovernmental agreement stipulating that the County will reimburse the City for the expenses incurred once proof of payment is provided.

Council Member Nutter inquired whether the project would go out to bid, to which City Engineer Josie Esker confirmed that they had already received and selected a lower bid prior to applying for the grant.

Ms. Esker detailed that the work will involve adding compliant accessible parking spaces and replacing the sidewalk and curb leading to the entrance, ensuring compliance with accessibility standards.

Council Member Hilst sought clarification on the nature of the work, specifically regarding the accessibility improvements, which Ms. Esker confirmed would entail concrete work rather than merely restriping. The project is expected to be completed at no cost to the City, and the grant amount aligns with the contractor's bid.

Council Member Nutter also raised a question about the placement of handicapped signage, which Ms. Esker confirmed would be addressed appropriately by the City.

9.7. Resolution No. 201-24/25 Award Court Street Residential Demolitions to River City Demolition, Inc.

RESULT:	PASSED (UNANIMOUS)
MOVER:	1st Alternate Mayor Pro Tem John Abel
SECONDER:	Council Member Lloyd Orrick
AYES:	1st Alternate Mayor Pro Tem Abel, Mayor Burress, Council

Member Nutter, Council Member Hilst, Council Member Orrick,
Mayor Pro Tem Hohimer, Council Member Onken

City Manager John Dossey explained that the project involves demolishing three structures—1 Kenmore Court, 7 Kenmore Court, and a partial demolition of 909 Court Street—to facilitate the Court Street rehabilitation project. The City received two bids for the project, with River City Demolition submitting the low bid of \$72,227, which was 9.7% below the engineer's estimate of \$80,000. Dossey noted that the bid appears reasonable and responsible, recommending its approval.

Council Member Nutter sought clarification regarding the funding source, asking if the expenses would come from the purchase of property line item 445-041-580200. Finance Consultant Bob Grogan confirmed that it would, explaining that costs associated with making a recently purchased property ready for use, including demolition, are considered part of the property acquisition costs. Mr. Grogan emphasized that this approach aligns with the City's budgeting practices, although he noted that if demolition were to occur several years later without it being necessary for immediate use, those costs would then be categorized differently as a contractual service.

9.8. Resolution No. 202-24/25 Approving Additional Spending Authority to City Engineer for Court Street

RESULT:	PASSED (6 TO 1)
MOVER:	1st Alternate Mayor Pro Tem John Abel
SECONDER:	Mayor Pro Tem Karen Hohimer
AYES:	1st Alternate Mayor Pro Tem Abel, Mayor Burress, Council Member Nutter, Council Member Orrick, Mayor Pro Tem Hohimer, Council Member Onken
NAYS:	Council Member Hilst

City Manager John Dossey reported that the project was awarded to R.A. Cullinan for \$9.96 million, with an additional \$200,000 in contingency funds. As the project nears completion, the City Engineer has utilized approximately \$140,000 from the contingency fund, primarily for pavement patching and asphalt work. Mr. Dossey noted that further deterioration of the pavement was discovered, and to ensure a durable road surface, the City Engineer recommends an additional \$150,000 in spending authority, anticipating a total contract overage of \$350,000.

Council Member Orrick inquired about a design error related to the project, which City Engineer Josie Esker confirmed was a minor quantity error.

Council Member Nutter questioned why some expenses were charged to a different account instead of the capital project fund. Finance Consultant Bob Grogan explained that expenses related to new storm sewers need to be

recorded as assets on the Sewer Department's books, clarifying that while it may shift costs between funds, it does not affect the overall project cost.

Council Member Nutter also asked if any concrete repairs had been completed, to which City Engineer Josie Esker confirmed that the northern half of the project had already been milled and repaired. Ms. Esker indicated that similar issues might arise on the remaining half of the road, which is why the additional funding is necessary.

Council Member Hilst requested information about the financial corrections discussed, and Finance Consultant Bob Grogan estimated that the reclassifications over the last few years amounted to over \$1 million, noting that the corrections would not require budget amendments since they were accounted for in the audit. Mr. Grogan emphasized that future budgets would reflect a more accurate accounting of expenses related to road and sewer projects, providing better financial clarity.

9.9. Ordinance No. 4240-24/25 Amending Chapter 5, Article VII, Division 4 of the Pekin City Code to Prohibit the Use of Groundwater as a Portable Water Supply within a Designated Area of the City of Pekin

RESULT:	PASSED (UNANIMOUS)
MOVER:	Council Member Rick Hilst
SECONDER:	Council Member Lloyd Orrick
AYES:	1st Alternate Mayor Pro Tem Abel, Mayor Burress, Council Member Nutter, Council Member Hilst, Council Member Orrick, Mayor Pro Tem Hohimer, Council Member Onken

City Manager John Dossey outlined the background and rationale for the ordinance. He explained that TriCore Environmental was engaged by the Pekin Park District to address a historical gasoline release from an underground storage tank at the Lick Creek Golf Course maintenance area, which had been reported to the Illinois Emergency Management Agency in 1999. Mr. Dossey noted that prior remediation activities took place from 1999 to 2008, but no further work had been conducted until the current investigation began in 2022. TriCore has since conducted soil and groundwater investigations per the Illinois Environmental Protection Agency's (EPA) leaking Underground Storage Tank Program, aiming to secure a no further remediation (NFR) letter for the site. However, to obtain this letter, the EPA mandates that groundwater in the vicinity of the site be restricted from use as a drinking water source. To comply with this requirement, TriCore drafted an Area-Wide Groundwater Use Ordinance, which has been modified to align with the City Code and include a prohibition on the installation and use of potable water wells within the designated area. Mr. Dossey confirmed that all properties affected by this ordinance receive water from the municipality, and no drinking water wells currently exist in the area. Staff recommended the approval.

9.10. Ordinance No. 4241-24/25 Amending Chapter 4, Article III, Division 8 of the Pekin City Code to Update the Sign Code

RESULT:	PASSED (UNANIMOUS)
MOVER:	Council Member Rick Hilst
SECONDER:	Council Member Lloyd Orrick
AYES:	1st Alternate Mayor Pro Tem Abel, Mayor Burress, Council Member Nutter, Council Member Hilst, Council Member Orrick, Mayor Pro Tem Hohimer, Council Member Onken

City Manager John Dossey explained that the ordinance addresses the need for regulations regarding modern off-premise signs, specifically changeable electronic LED signs, as the existing code was inadequate for these new technologies. A moratorium on issuing permits for such signs was implemented on March 25, 2024, allowing the Zoning Board of Appeals time to develop appropriate regulations. Mr. Dossey noted that the updated code includes guidelines on various aspects such as message duration, transition times, brightness, sign dimensions, spacing, and appropriate locations for these signs to protect both motorists and the community. The Zoning Board of Appeals unanimously approved the code update, which also accommodates pre-existing signs.

Council Member Orrick raised concerns regarding the scenic area regulations, specifically the restriction on signage within a thousand feet of public recreational areas, such as parks. He questioned whether this restriction was common in other municipalities and inquired about the Park District's existing electronic signs, clarifying that the ordinance applies only to off-premise signage.

Council Member Orrick also suggested the inclusion of an automatic fee increase mechanism tied to inflation in the permit fee schedule to avoid future inconsistencies.

Zoning Board Administrator and Chief Building Official Nic Maquet acknowledged that while the current fee structure was not designed for automatic adjustments, it could be revisited.

Council Member Nutter questioned whether existing signs, such as one on Broadway, would comply with the new regulations, to which Mr. Maquet responded that the new sign was approved under previous guidelines and would still fit within the new framework.

9.11. Ordinance No. 4242-24/25 Requiring the Registration of Properties that are Vacant or Subject to Foreclosure

RESULT:	TABLED TO OCTOBER 28, 2024 MEETING (UNANIMOUS)
MOVER:	Council Member Lloyd Orrick

SECONDER: Council Member Dave Nutter

AYES: 1st Alternate Mayor Pro Tem Abel, Mayor Burress, Council Member Nutter, Council Member Hilst, Council Member Orrick, Mayor Pro Tem Hohimer, Council Member Onken

A motion was made by Council Member Hilst seconded by Council Member Hohimer to approve and adopt Ordinance No. 4242-24/25 Requiring the Registration of Properties that are Vacant or Subject to Foreclosure.

City Manager John Dossey introduced Ordinance No. 4242-24/25, which would require the registration of vacant and foreclosed properties. Mr. Dossey explained that the city frequently struggles to identify and locate responsible parties for properties in foreclosure or those that are vacant, which forces the city to cover maintenance costs like mowing lawns or boarding up homes. He described the ordinance as a solution to these problems by creating a registry that would allow the city to hold the proper parties accountable for property upkeep. Revenue generated from the registration would be used to cover enforcement and code-related mitigation costs. Mr. Dossey acknowledged concerns raised by realtor groups and invited Chief Building Official Nic Maquet to address these concerns.

Mr. Maquet elaborated on the ordinance, noting that its primary goal is to create a database that would provide the fire and police departments with contact information for property owners in case of emergencies. He pointed out that the city often incurs significant expenses maintaining vacant and foreclosed properties, and the ordinance would shift those costs back to the banks or mortgage companies responsible for the properties. Mr. Maquet reassured the council that the ordinance wouldn't apply to seasonal homes (like those of "snowbirds") or properties that remain habitable, but to those that are uninhabitable or neglected. He mentioned that other cities like East Peoria, Peoria, and Galesburg have similar ordinances. Mr. Maquet also mentioned that Pekin currently has about 98 foreclosed or foreclosing properties.

Council Member Hohimer expressed her support, stating that it's unfair for the city and its taxpayers to be responsible for maintaining these properties. She emphasized that property owners should either sell or clean them up, and it should not fall on the city.

Council Member Onken sought clarification about properties that are vacant but maintained. Mr. Maquet confirmed that properties that are vacant but well-kept wouldn't need to register, only those that are neglected or in poor condition.

Mayor Burress added that this was similar to requiring the registration of rental properties, to which Mr. Maquet agreed.

Council Member Abel asked if many of these properties were owned by out-of-state landowners. Mr. Maquet confirmed that banks and mortgage companies often own these properties and typically do the bare minimum, such as placing a foreclosure sticker, but rarely maintain them. The ordinance would require banks to inspect the properties every 30 days and take care of maintenance.

Council Member Nutter noted the significant costs the city bears for mowing, boarding up, and cleaning these properties and agreed with Council Member Hohimer that the burden should fall on the responsible parties, not the city. Council Member Nutter explained the difficulty the city has had in tracking down property owners and stressed that the ordinance would alleviate this issue.

Council Member Orrick raised concerns about the timing of the foreclosure process and when properties would be required to register. He asked for clarification on when a property would be considered "in foreclosure." City Attorney Kate Swise explained that a property isn't officially in foreclosure until a lawsuit is filed, but vacant properties could still be subject to registration before that point.

Council Member Orrick pointed out that homeowners in arrears, but still living in their homes, wouldn't fall under the ordinance until a foreclosure lawsuit is filed. Ms. Swise confirmed that the ordinance would apply only after foreclosure proceedings begin, but banks would still be responsible for registering vacant properties.

Council Member Orrick then asked if a property that the bank acquired at auction would be subject to the ordinance, and Ms. Swise clarified that such a property could transition from foreclosure registration to vacant property registration if it becomes unoccupied.

Council Member Hilst then focused on the issue of properties that are vacant but habitable. He clarified that even if a property has been vacant for more than 30 days but remains in good condition, it should not be subject to the registration requirement. He expressed concern about cases where a property is vacant due to a death in the family or is simply on the market for an extended period. He felt it was unfair for property owners who are maintaining their properties to be forced to register and pay the associated fees. Hilst explained that while he understood the intent of the ordinance, its language might inadvertently impact responsible property owners.

Josh Wray, the Economic Development Director, addressed Council Member Hilst's concerns. He stated that the city does not intend to penalize well-maintained properties and explained that enforcement would not target properties merely listed for sale. The city would only enforce registration when

conditions such as neglect, overgrown vegetation, or code violations made the property appear uninhabitable. Mr. Wray acknowledged that the language of the ordinance might need to be clarified to ensure the city's intent aligns with its application.

Mayor Burress then asked if the ordinance could be amended to reflect this. Council Member Hilst reiterated that there was a gap between the ordinance's intent and its language, which could cause problems down the road.

Mr. Maquet asked Council Member Hilst if he wanted to propose a specific language change.

Council Member Hohimer suggested that some property owners might exploit loopholes, like placing "For Sale by Owner" signs on their properties and leaving them vacant indefinitely. The Mayor pointed out that most people selling property would still maintain it because they want it to sell.

City Attorney Swise offered to workshop potential amendments to address concerns about vacant but well-maintained properties. She suggested the council could create clearer criteria for defining vacancy based on maintenance issues, such as when the city has to mow lawns or board up windows. Mr. Maquet also suggested that properties could be required to register if they are officially declared uninhabitable.

Council Member Nutter noted that most vacant properties under city care begin with code enforcement issues, which eventually escalate if not addressed. He added that properties in foreclosure often deteriorate due to neglect, and the ordinance would help prevent that.

Council Member Onken shared a personal example of a property near his home that had been vacant for 15 years but was well-maintained.

Council Member Orrick then asked if there was any urgency to pass the ordinance that evening. When it was determined there was none, Council Member Orrick moved to table the ordinance until the October 28th meeting to allow time for further review and amendments.

9.12. Ordinance No. 4243-24/25 Temporary Moratorium On Issuance of Any New Tobacco Product Dealers Licenses

RESULT:	PASSED (6 TO 1)
MOVER:	Council Member Chris Onken
SECONDER:	Council Member Lloyd Orrick
AYES:	1st Alternate Mayor Pro Tem Abel, Mayor Burress, Council Member Nutter, Council Member Orrick, Mayor Pro Tem Hohimer, Council Member Onken
NAYS:	Council Member Hilst

City Manager John presented the request about numerous complaints regarding the increasing number of smoke shops and tobacco retailers. Staff recommended a 180-day temporary moratorium on new tobacco dealer licenses to allow time for reviewing regulations, engaging the Zoning Board of Appeals, and possibly establishing a special use permit process. Mr. Dossey emphasized that while many focus on traditional tobacco, newer products like kratom sold at these shops pose health risks, particularly to the city's youth.

Council Member Hilst raised concerns about the existing shops that continue to sell these products and questioned if a special use permit could be imposed without the moratorium.

Mr. Dossey explained that the moratorium would provide a pause on new shops, allowing the city to determine the best regulatory approach.

Economic Development Director Josh Wray clarified that any new zoning regulations would grandfather existing smoke shops concerning location but would still require them to renew their tobacco licenses, adhering to new rules on product sales.

Council Member Hilst expressed further concern about whether the city, as a home-rule municipality, has the authority to prohibit the sale of legally permissible items. City Attorney Kate Swise responded that while the city might have the authority, this legal question still required further exploration.

Council Member Onken compared the situation to dry counties prohibiting alcohol, but Ms. Swise pointed out that alcohol is subject to different regulations due to powers granted by the 21st Amendment.

Council Member Nutter emphasized that the moratorium would not necessarily last the full 180 days and could be revisited sooner if progress was made in 45 days.

9.13. Ordinance No. 4244-24/25 Approving A Fourth Budget Amendment to the FY2025 Annual Budget

RESULT:	PASSED (UNANIMOUS)
MOVER:	Council Member Chris Onken
SECONDER:	Mayor Pro Tem Karen Hohimer
AYES:	1st Alternate Mayor Pro Tem Abel, Mayor Burress, Council Member Nutter, Council Member Hilst, Council Member Orrick, Mayor Pro Tem Hohimer, Council Member Onken

City Manager John Dossey introduced Ordinance No. 4244-24/25, which approves a fourth budget amendment for FY25. The amendment reflects several key actions regarding property transactions. Mr. Dossey explained that the City Council had approved three land sales, generating \$110,000 in

unbudgeted revenue, which will be added to the general fund. He also clarified a structural change related to the purchase of a chicken farm, where the original \$14 million purchase with a \$12 million loan has been revised. The new budget reflects only a \$2 million payment plus acquisition and legal costs, with no additional revenue or expenses in FY25. This adjustment reduces the general fund expenses by \$11.9 million and eliminates the city's ability to spend that amount without another amendment. Staff recommended approval, noting that the ordinance requires a super majority.

Council Member Hilst asked for clarification about the \$110,000 in property sale revenue, questioning how much had already been generated. Economic Development Director Josh Wray responded that while \$10,000 to \$11,000 had been received, the \$110,000 represents expected revenue from three Council-approved sales: \$100,000 from Tremont Co-op Grain, \$1,000 from Roger Brotherton, and an increase in the Illinois American Water land sale due to an adjustment in acreage. Council Member Hilst confirmed that the original \$47,000 expected in revenue remains in place, with Mr. Wray specifying that \$37,000 comes from the Illinois American Water sale and \$10,000 from a previous sale finalized this fiscal year.

Council Member Nutter inquired if all the sales had been finalized. Mr. Wray explained that while the sale to Roger Brotherton is near completion, and the Tremont Co-op sale is pending title transfer, the Illinois American Water transaction is still in progress due to recent changes in site plans. City Attorney Swise noted that documents for the Brotherton sale have been signed and are awaiting deed recording.

9.14. Ordinance No. 4245-24/25 Amending Chapter 3, Article II, Division 4, Section 2 of the Pekin City Code to Provide for a Convenience Fee for Over-the-Phone Payment of Utility Bills

RESULT:	FAILED (0 TO 7)
MOVER:	Council Member Chris Onken
SECONDER:	Mayor Pro Tem Karen Hohimer
AYES:	None
NAYS:	1st Alternate Mayor Pro Tem Abel, Mayor Burress, Council Member Nutter, Council Member Hilst, Council Member Orrick, Mayor Pro Tem Hohimer, Council Member Onken

Finance Director Eric Dubrowski introduced Ordinance No. 4245-24/25, which would amend the city code to implement a \$4 convenience fee for over-the-phone utility bill payments. He highlighted the Finance Department's goals of increasing efficiency and reducing risks related to data security, explaining that handling about 100 phone payments per week consumes 5 to 8 hours of staff time that could be better used elsewhere. The department's preference is to eliminate over-the-phone payments altogether, encouraging customers to use other payment options such as mail, in-person payments, or autopay.

The \$4 fee would cover processing costs but also serve as an incentive for customers to switch payment methods.

Council Member Orrick asked how the fee would be applied, and Finance Consultant Bob Grogan clarified it would be added at the time of payment and split between garbage and sewer.

Council Member Nutter expressed concerns about the security risks associated with phone transactions, stating his opposition to continue to allow over the phone payments.

Mr. Grogan acknowledged the city's compliance with payment card security standards but confirmed phone payments still carry higher risks.

Council Member Hilst found it surprising that many people still choose phone payments despite multiple alternatives, with Mr. Grogan noting that phone payments increased significantly during the pandemic.

Mr. Dubrowski and Mr. Wray both reiterated that voting in favor of the ordinance would maintain the phone payment option with the added fee, while voting against it would discontinue the service entirely.

Any Other Business To Come Before The Council

City Manager John Dossey shared the ceremony in recognition of metastatic breast cancer at City Hall, which was appreciated and shared on social media.

Police Chief Seth Ranney addressed concerns about homelessness, presenting it as a complex issue deeply rooted in mental health and addiction, rather than simply a housing problem. He explained that the City has limited resources for mental health treatment, with only 21 available beds locally. The Police Department faces legal challenges when dealing with the unhoused, including adherence to the Illinois Constitution, homeless Bill of Rights, and recent changes in laws such as the no-cash bail law. He detailed the department's partnerships with social services and medical professionals to provide aid and highlighted the difficulties in dealing with individuals who refuse housing. Chief Ranney emphasized the need for collaboration and the importance of continuing efforts despite limited resources, as well as the challenges faced in avoiding lawsuits while managing the situation humanely.

The Chief also provided updates on two major criminal cases: one involving a man sentenced to 60 years for the murder of his wife and another involving the murder of an infant, which resulted in a 70-year sentence. Council Members expressed appreciation for the Police and Fire Departments' efforts in these cases.

Council Member Nutter announced upcoming community events, including trick-or-treating on Court and Derby streets. Mr. Hilst inquired about the archived agendas and minutes and video updates on the city website, which City Manager John Dossey promised to follow-up on.

Council Member Abel remembered two recently deceased retired firefighters, while Council Member Onken acknowledged a local teacher, Priscilla Delury, for organizing a successful "Volley for the Cure" event for breast cancer awareness.

Mayor Burress closed the meeting by thanking those involved in the city's efforts for metastatic breast cancer awareness and highlighting plans to continue using colored lights on City Hall for special events and holidays.

Executive Session 5 ILCS 120/2 (c) 6. Setting Price for Sale or Lease of Municipally Owned Property and 11. Pending Litigation

RESULT:	PASSED (UNANIMOUS)
MOVER:	Council Member Chris Onken
SECONDER:	Council Member Lloyd Orrick
AYES:	1st Alternate Mayor Pro Tem Abel, Mayor Burress, Council Member Nutter, Council Member Hilst, Council Member Orrick, Mayor Pro Tem Hohimer, Council Member Onken

A motion was made by Council Member Onken seconded by Council Member Orrick to move into Executive Session to discuss 5 ILCS 120/2 (c) 6. Setting Price for Sale or Lease of Municipally Owned Property and 11. Pending Litigation at 8:10 PM.

Mayor Burress announced that no action would be taken following Executive Session.

Adjourn

There being no further business to come to the Council a motion was made by Council Member Onken seconded by Council Member Orrick to adjourn the meeting. Motion carried viva voice vote. Mayor Burress adjourned the meeting at 8:35 PM.

Accounts Payable

To Be Paid Proof List

User: cmbodine@ci.pekin.il.us
Printed: 10/15/2024 - 12:58PM
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City Of Pekin
111 S. Capitol
Pekin, IL 61554

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description				Reference				
Illinois Environmental Protection Agency (IEPA)									
11923									
*** 10012024	10/1/2024	460,501.01	0.00	10/01/2024				No	0
231-000-218500 IEPA Loan L17-3081				PAYMENT ON L17-3081B - PRINCIPAL					
*** 10012024	10/1/2024	54,652.51	0.00	10/01/2024				No	0
231-029-590400 Interest Paid				PAYMENT ON L17-3081B - INTEREST					
10012024 Total:		515,153.52							
Illinois Environmental Prot		515,153.52							
Report Total:		515,153.52							

Accounts Payable

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Printed: 10/15/2024 - 3:26PM
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City Of Pekin
111 S. Capitol
Pekin, IL 61554

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description				Reference				
Intergovernmental Personnel Benefit Cooperative									
14820									
*** 10012024	10/1/2024	317,063.13	0.00	10/01/2024				No	0
695-095-517507 Health Insurance Premium				OCT 2024 - ACTIVE/COBRA - MEDICAL					
*** 10012024	10/1/2024	15,980.10	0.00	10/01/2024				No	0
695-095-517511 Dental Coverage				OCT 2024 - ACTIVE/COBRA - DENTAL					
*** 10012024	10/1/2024	1,499.13	0.00	10/01/2024				No	0
695-095-517506 Vision Coverage				OCT 2024 - ACTIVE/COBRA - VISION					
*** 10012024	10/1/2024	1,943.03	0.00	10/01/2024				No	0
695-095-517504 A D & D Life Premium				OCT 2024 - ACTIVE/COBRA - LIFE					
*** 10012024	10/1/2024	62,346.21	0.00	10/01/2024				No	0
695-095-517515 Health Insurance Prem-Retirees				OCT 2024 - RETIREE - MEDICAL					
*** 10012024	10/1/2024	2,979.57	0.00	10/01/2024				No	0
695-095-517512 Dental Coverage-Retirees				OCT 2024 - RETIREE - DENTAL					
*** 10012024	10/1/2024	277.90	0.00	10/01/2024				No	0
695-095-517513 Vision Coverage Retirees				OCT 2024 - RETIREE - VISION					
*** 10012024	10/1/2024	22.05	0.00	10/01/2024				No	0
695-095-517501 Administration Fees				PLANSOURCE FEE					
*** 10012024	10/1/2024	107.10	0.00	10/01/2024				No	0
695-095-517501 Administration Fees				ACH BILLING FEE					
*** 10012024	10/1/2024	161.25	0.00	10/01/2024				No	0
695-095-517501 Administration Fees				WEX FEE					
*** 10012024	10/1/2024	262.71	0.00	10/01/2024				No	0
695-095-516700 Wellness Program				COMPSYCH LIVES NOT IN PS					
10012024 Total:		402,642.18							
Intergovernmental Personn		402,642.18							

Accounts Payable

To Be Paid Proof List

User: cmhornback
Printed: 10/10/2024 - 2:35PM
Batch: 10010.10.2024 - CMH_2024-10-11



City Of Pekin
111 S. Capitol
Pekin, IL 61554

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description				Reference				
Comcast Cable Communications, Inc 14903									
*** 203130447667	9/4/2024	190.85	0.00	10/11/2024				No	0
100-032-569000 Other Contractual Service				2820 COURT - 09/11-10/10/2024					
	203130447667 Total:	190.85							
*** 203130449291	9/1/2024	134.85	0.00	10/11/2024				No	0
100-032-569000 Other Contractual Service				1340 PARK AVE TRF CAM - 09/08-10/07/2024					
	203130449291 Total:	134.85							
*** 203130449325	9/2/2024	134.85	0.00	10/11/2024				No	0
100-032-569000 Other Contractual Service				1500 S 2ND ST TRF CAM - 09/09-10/08/2024					
	203130449325 Total:	134.85							
*** 203130641400	9/1/2024	134.85	0.00	10/11/2024				No	0
100-032-569000 Other Contractual Service				2600 S 2ND TRF CAM - 09/06-10/05/2024					
	203130641400 Total:	134.85							
	Comcast Cable Communica	595.40							
Farnsworth Group, Inc 10180									
254351	8/28/2024	23,701.11	0.00	10/11/2024	CSP3-ENGR	enr		No	0
231-000-150700 Sewers				PHASE 3B & 3C CSO PROJECT ENGR					
	254351 Total:	23,701.11							

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Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number			Description				Reference		
254356	8/28/2024	3,105.00	0.00	10/11/2024				No	0
231-031-569000 Other Contractual Service				HELP W/ PHOSPHORUS COMPLIANCE AT WWTP					
254356 Total:		3,105.00							
254719	9/10/2024	33,198.75	0.00	10/11/2024	CSP3-ENGR	engr		No	0
231-000-150700 Sewers				PHASE 3B & 3C CSO PROJECT ENGR					
254719 Total:		33,198.75							
Farnsworth Group, Inc Tot		60,004.86							
GFL Environmental 14249									
P60005203941	9/30/2024	4,682.56	0.00	10/11/2024				No	0
231-031-536400 Sludge Removal				SLUDEGE DISPOSAL AT LANDFILL 9/17-9/24/2024					
P60005203941 Total:		4,682.56							
GFL Environmental Total:		4,682.56							
Harris, Bradford 15282									
C5443-003003	9/13/2024	580.00	0.00	10/11/2024				No	0
100-760-460200 Municipal Ordinance Violations				Refund of code enforcement ticket C5443-003003					
C5443-003003 Total:		580.00							
C5443-003004	9/13/2024	330.00	0.00	10/11/2024				No	0
100-760-460200 Municipal Ordinance Violations				Refund of code enforcement ticket C5443-003004					
C5443-003004 Total:		330.00							
Harris, Bradford Total:		910.00							
Kegley Machine, Inc 10861									

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number			Description				Reference		
30253	5/30/2024	4,763.00	0.00	10/11/2024				No	0
231-031-522400 General Supplies				REBUILT BEARINGS ON RETURN PUMP #2					
30253 Total:		4,763.00							
30254	6/14/2024	4,627.00	0.00	10/11/2024				No	0
231-031-522400 General Supplies				BEARING REBUILD ON RETURN PUMP #3					
30254 Total:		4,627.00							
30255	6/27/2024	4,875.00	0.00	10/11/2024				No	0
231-031-522400 General Supplies				REBUILT BEARINGS ON #1 RETURN PUMP					
30255 Total:		4,875.00							
30256	7/23/2024	4,464.80	0.00	10/11/2024				No	0
231-031-522400 General Supplies				MODIFICATION MADE TO RETURN PUMP #1 TO GIV					
30256 Total:		4,464.80							
30257	8/26/2024	4,268.00	0.00	10/11/2024				No	0
231-031-522400 General Supplies				REPAIRS ON BLOWER RETURN PUMP					
30257 Total:		4,268.00							
Kegley Machine, Inc Total:		22,997.80							
Ohnemus, George 15283									
C5448-000218	10/8/2024	75.00	0.00	10/11/2024				No	0
100-760-460200 Municipal Ordinance Violations				Refund of City ordinance ticket C5448-000218					
C5448-000218 Total:		75.00							
Ohnemus, George Total:		75.00							
Pace Analytical Services 10473									
247219397	9/30/2024	3,618.80	0.00	10/11/2024				No	0

AP-To Be Paid Proof List (10/10/2024 - 2:35 PM)

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Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description				Reference				
231-031-561300 Testing Fees And Expenses					SAMPLES FOR SPECIAL CONDITIONS				
247219397 Total:		3,618.80							
Pace Analytical Services To		3,618.80							
Topless Tree Service									
14332									
3166	10/7/2024	3,500.00	0.00	10/11/2024				No	0
100-068-534200 Buildings And Grounds Rep					fRONT ST BRUSH CLEARING				
3166 Total:		3,500.00							
Topless Tree Service Total:		3,500.00							
Report Total:		96,384.42							

Accounts Payable

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Printed: 10/17/2024 - 3:03PM
Batch: 00001.10.2024 - CMB_2024-10-18



City Of Pekin
111 S. Capitol
Pekin, IL 61554

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description				Reference				
Advance Auto Parts 12965									
5146426038908	9/16/2024	168.83	0.00	10/18/2024				No	0
100-761-534000 Automotive Expense			BATTERY - SQUAD 2307						
5146426038908 Total:		168.83							
5146426069192	9/16/2024	-238.58	0.00	10/18/2024				No	0
223-023-534000 Automotive Expense			PARTS RETURN - SW						
5146426069192 Total:		-238.58							
5146426238998	9/18/2024	150.34	0.00	10/18/2024				No	0
100-068-534000 Automotive Expense			BATTERY - PUBLIC PROPERTY #244						
5146426238998 Total:		150.34							
*** 5146426339037	9/19/2024	128.40	0.00	10/18/2024				No	0
223-023-534000 Automotive Expense			AIR FILTERS - SW11/12/13/15/16						
*** 5146426339037	9/19/2024	14.92	0.00	10/18/2024				No	0
100-034-534000 Automotive Expense			QUICK CONNECT - FIRE DEPT						
5146426339037 Total:		143.32							
5146426439079	9/20/2024	53.91	0.00	10/18/2024				No	0
501-501-534000 Automotive Expense			WIPERS - BUS DEPT						
5146426439079 Total:		53.91							
5146426439081	9/20/2024	15.96	0.00	10/18/2024				No	0
501-501-534000 Automotive Expense			HEADLIGHTS - BUS DEPT						

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description		Reference						
5146426439081	Total:	15.96							
5146427039336	9/26/2024	21.12	0.00	10/18/2024				No	0
100-761-534000	Automotive Expense				OIL FILTER FOR SQUAD				
5146427039336	Total:	21.12							
5146427439513	9/30/2024	12.72	0.00	10/18/2024				No	0
100-034-534000	Automotive Expense				SPARK PLUG - #432				
5146427439513	Total:	12.72							
Advance Auto Parts	Total:	327.62							
Allegra Print & Imaging									
10016									
70714	8/28/2024	26.00	0.00	10/18/2024				No	0
100-007-520200	Office Supplies				BUSINESS CARDS, 250 CT - TP				
70714	Total:	26.00							
Allegra Print & Imaging To		26.00							
Altorfer Inc									
10019									
PC020810200	9/18/2024	287.38	0.00	10/18/2024				No	0
100-032-534000	Automotive Expense				HOSES MADE FOR BACKHOE				
PC020810200	Total:	287.38							
PC020810804	9/21/2024	212.28	0.00	10/18/2024				No	0
223-023-534000	Automotive Expense				HOSE/COUPLING - SW15				
PC020810804	Total:	212.28							
Altorfer Inc	Total:	499.66							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description	Reference				
Amazon Capital Services									
10020									
1M7D3GRL7MGM	10/1/2024	49.88	0.00	10/18/2024				No	0
100-068-520200 Office Supplies				BUSINESS CARD HOLDER					
	1M7D3GRL7MGM Total:	49.88							
1M7D3GRLFTW1	10/1/2024	5.24	0.00	10/18/2024				No	0
100-793-520200 Office Supplies				BIC PENS, 60 CT					
	1M7D3GRLFTW1 Total:	5.24							
1NKD977WF6HN	10/1/2024	48.30	0.00	10/18/2024				No	0
100-006-520200 Office Supplies				BANKER BOXES, 12 CT					
	1NKD977WF6HN Total:	48.30							
1NKFYVVMFPR3	10/1/2024	56.14	0.00	10/18/2024				No	0
100-001-587100 Office Equipment & Furniture				MAGNETIC IN/OUT BOARD					
	1NKFYVVMFPR3 Total:	56.14							
1RV9371L7M1N	10/1/2024	21.32	0.00	10/18/2024				No	0
100-034-534000 Automotive Expense				LATCH - FIRE DEPT					
	1RV9371L7M1N Total:	21.32							
*** 1VNPPK9FDY	10/1/2024	13.98	0.00	10/18/2024				No	0
100-001-587100 Office Equipment & Furniture				MAGNETS FOR IN/OUT BOARD					
*** 1VNPPK9FDY	10/1/2024	11.99	0.00	10/18/2024				No	0
100-001-587100 Office Equipment & Furniture				DRY ERASE CLEANING CLOTH					
	1VNPPK9FDY13 Total:	25.97							
*** 1VNPPK9FF9X	10/1/2024	151.77	0.00	10/18/2024				No	0
100-068-522400 General Supplies				GRABBER PICKUP - HOMELESS CLEANUP					
*** 1VNPPK9FF9X	10/1/2024	99.98	0.00	10/18/2024				No	0
223-023-522400 General Supplies				TRASH BAGS - SW DEPT					
	1VNPPK9FF9XV Total:	251.75							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description				Reference				
	Amazon Capital Services T	458.60							
Ameren Illinois 10021 *** 3955025012	9/24/2024	1.42	0.00	10/18/2024				No	0
100-032-550500 Electricity For Street Li				1703 REMINGTON RD - 08/20-09/19/24					
	3955025012 Total:	1.42							
	Ameren Illinois Total:	1.42							
American Water 12288 2024-08	10/1/2024	3,450.00	0.00	10/18/2024				No	0
231-000-219900 AMW Shut Off Costs				SHUT-OFF SERVICES - AUG 2024					
	2024-08 Total:	3,450.00							
2024-09	10/3/2024	3,450.00	0.00	10/18/2024				No	0
231-000-219900 AMW Shut Off Costs				SHUT-OFF SERVICES - SEP 2024					
	2024-09 Total:	3,450.00							
4000291728	10/1/2024	1,099.60	0.00	10/18/2024				No	0
231-029-560701 American Water Consmpn Repts				MONTHLY USAGE - 09/07-09/28/24					
	4000291728 Total:	1,099.60							
	American Water Total:	7,999.60							
Bailey, Skylar 13863 EXPENSE-1024	10/15/2024	204.00	0.00	10/18/2024				No	0
100-034-519000 Training And Education				FIRE GROUND - 10/29-10/31/24 - PER DIEM					
	EXPENSE-1024 Total:	204.00							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description				Reference				
Bailey, Skylar Total:		204.00							
Behrlawn Mowing & Yard Work									
14496									
4561	9/4/2024	5,750.00	0.00	10/18/2024				No	0
100-068-534200 Buildings And Grounds Rep			DIST 4 MOWING - 09/04-09/30/24						
4561 Total:		5,750.00							
4562	9/4/2024	820.00	0.00	10/18/2024				No	0
100-068-534200 Buildings And Grounds Rep			DIST 6 MOWING - 09/04-09/30/24						
4562 Total:		820.00							
4569	9/15/2024	1,551.00	0.00	10/18/2024				No	0
100-068-534200 Buildings And Grounds Rep			DIST 4 & 6 TIME AND MATERIAL - 09/13-09/28/24						
4569 Total:		1,551.00							
Behrlawn Mowing & Yard		8,121.00							
Benson's Maytag Inc									
12783									
K31151	9/26/2024	1,398.00	0.00	10/18/2024				No	0
100-068-529000 Equipment			STOVE @ FIRE STATION #3						
K31151 Total:		1,398.00							
Benson's Maytag Inc Total		1,398.00							
Big Rays Express Lube Pekin Inc									
14503									
44419	7/25/2024	85.45	0.00	10/18/2024				No	0
100-007-534000 Automotive Expense			OIL CHANGE						
44419 Total:		85.45							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description		Reference						
	Big Rays Express Lube Pek	85.45							
Carle Health Methodist CTC 10521									
8031	9/19/2024	3,000.00	0.00	10/18/2024				No	0
501-501-519000 Training And Education					EMPLOYEE CPR TRAINING - BUS DEPT				
8031 Total:		3,000.00							
8032	9/19/2024	1,450.00	0.00	10/18/2024				No	0
100-034-519000 Training And Education					CPR/ACLS/INSTRUCTOR CARDS				
8032 Total:		1,450.00							
Carle Health Methodist CT		4,450.00							
Carter, Josh 14737									
EXPENSE-1024A	10/15/2024	340.00	0.00	10/18/2024				No	0
100-034-519000 Training And Education					CONFINED SPACE RESC - 10/14-10/18/24 - PER DIEM				
EXPENSE-1024A Total:		340.00							
EXPENSE-1024B	10/15/2024	306.00	0.00	10/18/2024				No	0
100-034-519000 Training And Education					VMO TECH - 10/20-10/25/24 - PER DIEM				
EXPENSE-1024B Total:		306.00							
Carter, Josh Total:		646.00							
Cat Financial Services 10104									
*** 35959234	9/25/2024	1,299.89	0.00	10/18/2024				No	0
100-032-587000 Machinery & Equipment					LTO BACKHOE LOADER - PRINCIPAL - OCT 2024				
*** 35959234	9/25/2024	205.84	0.00	10/18/2024				No	0
100-032-590400 Interest Paid					LTO BACKHOE LOADER - INTEREST - OCT 2024				

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description				Reference				
35959234 Total:		1,505.73							
Cat Financial Services Tota		1,505.73							
Cintas Corporation									
10115									
4205816771	9/19/2024	114.64	0.00	10/18/2024				No	0
699-069-569000 Other Contractual Service			VMF UNIFORM CLEANING						
4205816771 Total:		114.64							
4206535888	9/26/2024	114.64	0.00	10/18/2024				No	0
699-069-569000 Other Contractual Service			VMF UNIFORM CLEANING						
4206535888 Total:		114.64							
Cintas Corporation Total:		229.28							
CivicServ, Inc									
14346									
*** 1068	10/1/2024	4,000.00	0.00	10/18/2024				No	0
261-322-599801 Computer Software			GRANT APP TRACKING SOFTWARE ANNUAL FEE						
*** 1068	10/1/2024	1,350.00	0.00	10/18/2024				No	0
270-270-569000 Other Contractual Service			GRANT APP TRACKING SOFTWARE ANNUAL FEE						
*** 1068	10/1/2024	1,350.00	0.00	10/18/2024				No	0
271-271-569000 Other Contractual Service			GRANT APP TRACKING SOFTWARE ANNUAL FEE						
*** 1068	10/1/2024	1,350.00	0.00	10/18/2024				No	0
272-272-569000 Other Contractual Service			GRANT APP TRACKING SOFTWARE ANNUAL FEE						
*** 1068	10/1/2024	1,350.00	0.00	10/18/2024				No	0
273-273-569000 Other Contractual Service			GRANT APP TRACKING SOFTWARE ANNUAL FEE						
*** 1068	10/1/2024	1,350.00	0.00	10/18/2024				No	0
275-275-569000 Other Contractual Service			GRANT APP TRACKING SOFTWARE ANNUAL FEE						
*** 1068	10/1/2024	750.00	0.00	10/18/2024				No	0
277-277-569000 Other Contractual Services			GRANT APP TRACKING SOFTWARE ANNUAL FEE						
*** 1068	10/1/2024	500.00	0.00	10/18/2024				No	0
570-570-569000 Other Contractual Service			GRANT APP TRACKING SOFTWARE ANNUAL FEE						

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description		Reference						
	1068 Total:	12,000.00							
	CivicServ, Inc Total:	12,000.00							
Classy Grass of Central IL, LLC 10119 CI19066	10/1/2024	6,250.00	0.00	10/18/2024				No	0
100-068-534200 Buildings And Grounds Rep				DIST 1 - OCT 2024					
	CI19066 Total:	6,250.00							
	Classy Grass of Central IL	6,250.00							
Cloudpoint Geospatial, Inc 11838 INV4066	8/28/2024	7,850.00	0.00	10/18/2024				No	0
100-007-569000 Other Contractual Service				GIS SERVICES - AUG 2024					
	INV4066 Total:	7,850.00							
INV4112	9/28/2024	7,850.00	0.00	10/18/2024				No	0
100-007-569000 Other Contractual Service				GIS SERVICES - SEP 2024					
	INV4112 Total:	7,850.00							
	Cloudpoint Geospatial, Inc	15,700.00							
Comcast Cable Communications, Inc 14903 *** 203130107121	9/26/2024	41.79	0.00	10/18/2024				No	0
501-501-569000 Other Contractual Service				CABLE FOR BUS DEPT - 10/01-10/31/24					
	203130107121 Total:	41.79							
*** 203200090660	9/19/2024	330.58	0.00	10/18/2024				No	0
525-525-550300 Telephone				AIRPORT PHONE/INTERNET - 09/23-10/22/24					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description			Reference					
203200090660 Total:		330.58							
Comcast Cable Communica		372.37							
Darnall Concrete Products									
15060									
16795	8/20/2024	1,452.00	0.00	10/18/2024				No	0
231-033-564100 Drainage Improvements			TYPE H1 INLET/RESIN SEAL FOR CB REPAIRS						
16795 Total:		1,452.00							
Darnall Concrete Products		1,452.00							
Enterprise FM Trust									
14302									
*** FBN5146788	10/4/2024	2,029.19	0.00	10/18/2024				No	0
100-793-524000 Lease/rental Of Equipment			LEASE PMT - OCT 2024 - 2023 SILVERADO (2)						
*** FBN5146788	10/4/2024	2,701.66	0.00	10/18/2024				No	0
100-007-524000 Lease/rental Of Equipment			LEASE PMT - OCT 2024 - 2023 SILVERADO (2)						
*** FBN5146788	10/4/2024	1,210.63	0.00	10/18/2024				No	0
100-032-524000 Lease/rental Of Equipment			LEASE PMT - OCT 2024 - 2021 F-550						
*** FBN5146788	10/4/2024	761.66	0.00	10/18/2024				No	0
100-990-524000 Lease/rental Of Equipment			LEASE PMT - OCT 2024 - 2022 FORD EXPLORER						
*** FBN5146788	10/4/2024	28,733.07	0.00	10/18/2024				No	0
100-761-524000 Lease/rental Of Equipment			LEASE PMT - OCT 2024 - POLICE SQUADS						
FBN5146788 Total:		35,436.21							
Enterprise FM Trust Total		35,436.21							
Environmental Resource Associates (ERA)									
11421									
91224	9/27/2024	193.49	0.00	10/18/2024				No	0
231-031-561300 Testing Fees And Expenses			CALIBRATION TESTING FOR LAB EQUIPMENT						

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description				Reference				
91224 Total:		193.49							
Environmental Resource As		193.49							
Firetrucks Unlimited, LLC									
15129									
27217	10/2/2024	260,886.50	0.00	10/18/2024				No	0
100-034-587000 Machinery And Equipment					ENGINE 2 REFURB DOWN PMT - RES. 187-24/25				
27217 Total:		260,886.50							
Firetrucks Unlimited, LLC		260,886.50							
Firstech, Inc									
12035									
*** 14826	9/30/2024	37.50	0.00	10/18/2024				No	0
231-029-569000 Other Contractual Service					MONTHLY MAINTENANCE FEE - SEP 2024				
*** 14826	9/30/2024	37.50	0.00	10/18/2024				No	0
223-023-569000 Other Contractual Service					MONTHLY MAINTENANCE FEE - SEP 2024				
14826 Total:		75.00							
Firstech, Inc Total:		75.00							
Five Star Water Company									
12219									
*** 106351	9/19/2024	27.40	0.00	10/18/2024				No	0
231-031-569000 Other Contractual Service					DRINKING WATER @ WWTP - 09/20-10/17/24				
106351 Total:		27.40							
Five Star Water Company T		27.40							

Fletcher's Power Vac, Inc

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description		Reference						
13712									
7526	9/23/2024	275.00	0.00	10/18/2024				No	0
100-761-569000	Other Contractual Service		BIO REMEDIATION						
	7526 Total:	275.00							
	Fletcher's Power Vac, Inc T	275.00							
Flynn, Gary R.									
15167									
2	9/29/2024	50,000.00	0.00	10/18/2024				No	0
270-270-591200	Developer Agreement Payments		FLYNN TIF REIMBURSEMENT NO. 2						
	2 Total:	50,000.00							
	Flynn, Gary R. Total:	50,000.00							
Fritz, Obed									
12953									
EXPENSE-1024	10/15/2024	340.00	0.00	10/18/2024				No	0
100-034-519000	Training And Education		VMO TECH - 10/20-10/25/24 - PER DIEM						
	EXPENSE-1024 Total:	340.00							
	Fritz, Obed Total:	340.00							
Gatekeeper Systems USA Inc									
13982									
U500128	9/27/2024	870.00	0.00	10/18/2024				No	0
501-501-569000	Other Contractual Service		HOSTED SERVICES/BUS CAMERAS - 09/01-11/30/24						
	U500128 Total:	870.00							
	Gatekeeper Systems USA I	870.00							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description				Reference				
Gem City Tires, Inc 12935									
46911	9/19/2024	2,141.60	0.00	10/18/2024				No	0
223-023-534000 Automotive Expense					TIRES - SW11 (X 2)/SW22 (X 2)				
46911 Total:		2,141.60							
46912	9/19/2024	2,565.00	0.00	10/18/2024				No	0
501-501-534000 Automotive Expense					TIRES - BUS 1914 (X 2)/1920 (X 2)/1956 (X 2)				
46912 Total:		2,565.00							
Gem City Tires, Inc Total:		4,706.60							
GFL Environmental 14249									
P60005203934	9/30/2024	26,483.04	0.00	10/18/2024				No	0
223-023-566500 Landfill Expense					LANDFILL FEES - 09/16-09/30/24				
P60005203934 Total:		26,483.04							
P90005200569	9/30/2024	1,963.81	0.00	10/18/2024				No	0
223-026-566502 Recycling Expense					CURBSIDE RC FEES - 09/16-09/27/24				
P90005200569 Total:		1,963.81							
GFL Environmental Total:		28,446.85							
Hampton Equipment Inc 11580									
919241	9/19/2024	540.86	0.00	10/18/2024				No	0
100-032-534400 Equipment Repairs					THROTTLE CABLE FOR DURAPATCHER				
919241 Total:		540.86							
Hampton Equipment Inc T		540.86							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number			Description				Reference		
Hanson Professional Services Inc 10248									
ARIV1008848	9/12/2024	18,799.04	0.00	10/18/2024	DERB-ENGR	enr		No	0
275-275-561200 Engineering Fees					DERBY ST DESIGN ENGINEERING - 08/12-09/07/24				
	ARIV1008848 Total:	18,799.04							
	Hanson Professional Servic	18,799.04							
Hastings Air Energy Control Inc 11500									
PSI0009031	9/20/2024	169.97	0.00	10/18/2024				No	0
100-034-534400 Equipment Repairs					PLYMOVENT REPAIR				
	PSI0009031 Total:	169.97							
	Hastings Air Energy Contro	169.97							
Herr Petroleum Corporation 12712									
*** D41585	9/30/2024	15,475.59	0.00	10/18/2024				No	0
699-000-160100 Fuel Inventory					DIESEL - 5002 GAL @ 3.09/GAL				
*** D41585	9/30/2024	5,487.37	0.00	10/18/2024				No	0
699-000-160100 Fuel Inventory					REG N/L - 2003 GAL @ 2.74/GAL				
	D41585 Total:	20,962.96							
	Herr Petroleum Corporatio	20,962.96							
Hoerr Construction, Inc 10269									
124530	9/11/2024	36,523.90	0.00	10/18/2024				No	0
231-030-564000 Sewer Maintenance/Improvements					EMERGENCY SEWER LINING @ BLACK ST				
	124530 Total:	36,523.90							
23367RET	9/6/2024	41,381.90	0.00	10/18/2024				No	0

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Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description		Reference						
231-030-564000 Sewer Maintenance/Improvements					FINAL PMT - DERBY ST SEWER LINING				
23367RET Total:		41,381.90							
Hoerr Construction, Inc To		77,905.80							
Hogue, Chris 13718 EXPENSE-1024	10/15/2024	340.00	0.00	10/18/2024				No	0
100-034-519000 Training And Education					VMO TECH - 10/20-10/25/24 - PER DIEM				
EXPENSE-1024 Total:		340.00							
Hogue, Chris Total:		340.00							
Hugh Saxe Enterprises, Inc 14364 1006704	7/25/2024	125.00	0.00	10/18/2024				No	0
100-068-569000 Other Contractual Service					WATER SOFTENER RENTAL - 08/01-08/31/24				
1006704 Total:		125.00							
1006779	8/26/2024	125.00	0.00	10/18/2024				No	0
100-068-569000 Other Contractual Service					WATER SOFTENER RENTAL - 09/01-09/30/24				
1006779 Total:		125.00							
1006869	9/25/2024	125.00	0.00	10/18/2024				No	0
100-068-569000 Other Contractual Service					WATER SOFTENER RENTAL - 10/01-10/31/24				
1006869 Total:		125.00							
Hugh Saxe Enterprises, Inc		375.00							
Illinois American Water Company 10291 *** 210000997451	10/4/2024	78.18	0.00	10/18/2024				No	0

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number			Description				Reference		
100-068-550100 Utilities					FIRE STATION #2 - 09/05-10/02/24				
	210000997451 Total:	78.18							
*** 210001081786	10/4/2024	18.54	0.00	10/18/2024				No	0
100-068-550100 Utilities					7TH ST YD HYDRANT - 09/06-10/03/24				
	210001081786 Total:	18.54							
*** 210001172927	10/2/2024	127.49	0.00	10/18/2024				No	0
100-068-550100 Utilities					CITY HALL FIRE SUPPRESSION - 10/02-11/01/24				
	210001172927 Total:	127.49							
*** 210003326348	10/2/2024	18.54	0.00	10/18/2024				No	0
100-068-550100 Utilities					MARY ST YD HYDRANT - 09/04-10/01/24				
	210003326348 Total:	18.54							
	Illinois American Water Co	242.75							
IMEG Consultants Corp 14291									
24002234024	9/6/2024	74.00	0.00	10/18/2024				No	0
100-032-561300 Testing Fees					CONCRETE TEST CYLINDERS				
	24002234024 Total:	74.00							
	IMEG Consultants Corp T	74.00							
Innovative Medical Therapies LLC 11358									
3026	9/19/2024	150.00	0.00	10/18/2024				No	0
501-501-559000 Medical Expense/supplies					ANNUAL PHYSICAL & DRUG SCREEN				
	3026 Total:	150.00							
	Innovative Medical Therap	150.00							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description			Reference					
J. J. Keller & Associates, Inc 15285									
9109435415	9/13/2024	1,320.00	0.00	10/18/2024				No	0
501-501-551000 Printing And Publications				PRINTED SCHOOL BUS PRE-TRIP FORMS					
9109435415 Total:		1,320.00							
9109436168	9/13/2024	149.00	0.00	10/18/2024				No	0
501-501-551600 Dues And Subscriptions				PRINTING & PUBLICATIONS SUB - 10/01/24-09/30/25					
9109436168 Total:		149.00							
J. J. Keller & Associates, In		1,469.00							
J.W. Lawn Service LLC 14521									
10012024A	10/1/2024	5,450.00	0.00	10/18/2024				No	0
100-068-534200 Buildings And Grounds Rep				DIST 8 - MOWING - SEP 2024					
10012024A Total:		5,450.00							
10012024B	10/1/2024	2,125.00	0.00	10/18/2024				No	0
100-068-534200 Buildings And Grounds Rep				DIST 7 - MOWING - SEP 2024					
10012024B Total:		2,125.00							
10012024C	10/1/2024	950.00	0.00	10/18/2024				No	0
100-068-534200 Buildings And Grounds Rep				DIST 3 - MOWING - SEP 2024					
10012024C Total:		950.00							
10012024D	10/1/2024	150.00	0.00	10/18/2024				No	0
100-068-534200 Buildings And Grounds Rep				5TH STREET - T & M - SEP 2024					
10012024D Total:		150.00							
J.W. Lawn Service LLC To		8,675.00							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description			Reference					
JBA Investments, LLC 15279									
08302024	8/30/2024	4,450.00	0.00	10/18/2024	CT8T-00oV	land		No	0
445-041-580200	Purchase Of Property				COURT ST LAND ACQ - 818 COURT ST (STEGER'S)				
	08302024 Total:	4,450.00							
	JBA Investments, LLC Tot	4,450.00							
LHF Compost Inc 11829									
1711704	9/27/2024	1,054.96	0.00	10/18/2024				No	0
223-025-566501	Compost Site Expense				YW FEE - 09/23-09/27/24				
	1711704 Total:	1,054.96							
	LHF Compost Inc Total:	1,054.96							
Mallicoat, Deborah 11648									
EXPENSE-0924	10/15/2024	65.00	0.00	10/18/2024				No	0
501-501-557200	License And Inspection Fees				CDL REIMBURSEMENT - 09/20/24				
	EXPENSE-0924 Total:	65.00							
	Mallicoat, Deborah Total:	65.00							
Mansfield Power & Gas LLC 15267									
*** MNS290008	10/8/2024	11.53	0.00	10/18/2024				No	0
100-068-550100	Utilities				1130 KOCH ST (GARAGE) - SEP 2024				
*** MNS290008	10/8/2024	116.26	0.00	10/18/2024				No	0
100-068-550100	Utilities				111 S CAPITOL ST - SEP 2024				
*** MNS290008	10/8/2024	1.50	0.00	10/18/2024				No	0
100-068-550100	Utilities				1130 KOCH ST, UNIT A - SEP 2024				
*** MNS290008	10/8/2024	0.75	0.00	10/18/2024				No	0

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Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number			Description				Reference		
501-501-550100 Utilities *** MNS290008	10/8/2024	0.75	0.00	10/18/2024				No	0
699-069-550100 Utilities *** MNS290008	10/8/2024	19.04	0.00	10/18/2024				No	0
100-034-550100 Utilities *** MNS290008	10/8/2024	19.04	0.00	10/18/2024				No	0
100-034-550100 Utilities *** MNS290008	10/8/2024	25.55	0.00	10/18/2024				No	0
100-034-550100 Utilities *** MNS290008	10/8/2024	15.03	0.00	10/18/2024				No	0
100-032-550100 Utilities *** MNS290008	10/8/2024	464.52	0.00	10/18/2024				No	0
231-031-550100 Utilities									
MNS290008 Total:		673.97							
Mansfield Power & Gas LL		673.97							
Maurer-Stutz, Inc 10402 46043	8/31/2024	22,415.00	0.00	10/18/2024	DERB-ENGR	engr		No	0
445-041-561200 Engineering Fees									
46043 Total:		22,415.00							
Maurer-Stutz, Inc Total:		22,415.00							
McMillan, Sue 10407 EXPENSE-1024	10/15/2024	16.08	0.00	10/18/2024				No	0
100-004-519000 Training And Education									
EXPENSE-1024 Total:		16.08							
McMillan, Sue Total:		16.08							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description		Reference						
Menards									
10414									
87025	9/19/2024	52.45	0.00	10/18/2024				No	0
100-068-522400 General Supplies					TRASH BAGS - HOMELESS CLEANUP				
87025 Total:		52.45							
87083	9/20/2024	115.87	0.00	10/18/2024				No	0
100-068-522400 General Supplies					STEEL RAKES - HOMELESS CLEANUP				
87083 Total:		115.87							
87121	8/20/2024	14.64	0.00	10/18/2024				No	0
231-031-561300 Testing Fees And Expenses					WATER FOR LAB TESTING SUPPLIES				
87121 Total:		14.64							
87319	9/23/2024	26.68	0.00	10/18/2024				No	0
100-034-534000 Automotive Expense					WASHER/BOLTS - RESCUE 2 & ENGINE 4				
87319 Total:		26.68							
87325	9/23/2024	9.95	0.00	10/18/2024				No	0
100-068-534000 Automotive Expense					CLEANING SUPPLIES - PUBLIC PROPERTY				
87325 Total:		9.95							
87496	9/25/2024	7.49	0.00	10/18/2024				No	0
100-032-522400 General Supplies					25' TAPE				
87496 Total:		7.49							
87667	9/27/2024	8.98	0.00	10/18/2024				No	0
231-031-529000 Equipment					SCREW EQUIPMENT GREASE CUPS				
87667 Total:		8.98							
87890	9/30/2024	47.94	0.00	10/18/2024				No	0
100-068-534200 Buildings And Grounds Rep					AIR FILTERS				
87890 Total:		47.94							
87894	9/30/2024	3.99	0.00	10/18/2024				No	0

AP-To Be Paid Proof List (10/17/2024 - 3:03 PM)

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*** means this invoice number is a duplicate.

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number			Description				Reference		
100-068-534200 Buildings And Grounds Rep					AIR FILTER				
87894 Total:		3.99							
88056	10/2/2024	770.00	0.00	10/18/2024				No	0
100-068-534200 Buildings And Grounds Rep					SCREEN DOORS FOR FIRE STATION #3				
88056 Total:		770.00							
Menards Total:		1,057.99							
Midwest Transit Equipment, Inc 10421									
R35100789101	8/28/2024	593.29	0.00	10/18/2024				No	0
501-501-534000 Automotive Expense					PARTS/LABOR FOR REPAIR ON BUS 1911				
R35100789101 Total:		593.29							
R35100790801	9/13/2024	431.91	0.00	10/18/2024				No	0
501-501-534000 Automotive Expense					PARTS/LABOR FOR REPAIR ON BUS 1928				
R35100790801 Total:		431.91							
X10107264802	9/12/2024	128.05	0.00	10/18/2024				No	0
501-501-534000 Automotive Expense					HYDRAULIC HOSE - BUS 1203				
X10107264802 Total:		128.05							
X10107276301	9/23/2024	488.46	0.00	10/18/2024				No	0
501-501-534000 Automotive Expense					ROTOR/SEAL - BUS 1920				
X10107276301 Total:		488.46							
X10107276401	9/23/2024	207.75	0.00	10/18/2024				No	0
501-501-534000 Automotive Expense					LIGHT MARKER - BUS 1910				
X10107276401 Total:		207.75							
X10107276501	9/23/2024	24.95	0.00	10/18/2024				No	0
501-501-534000 Automotive Expense					MICROPHONE - BUS 1951				

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description				Reference				
X10107276501 Total:		24.95							
X10107276701	9/23/2024	700.20	0.00	10/18/2024				No	0
501-501-534000 Automotive Expense	PUMP ASSEMBLY - BUS 1927								
X10107276701 Total:		700.20							
X10107277601	9/24/2024	80.18	0.00	10/18/2024				No	0
501-501-534000 Automotive Expense	ACTUATOR - BUS 1960								
X10107277601 Total:		80.18							
X10107282801	9/26/2024	835.00	0.00	10/18/2024				No	0
501-501-534000 Automotive Expense	DIAGNOSTIC PROGRAM FOR BUSES								
X10107282801 Total:		835.00							
Midwest Transit Equipmen		3,489.79							
Millennia Professional Services of Illinois, LTD 11801									
ME200220213	9/19/2024	78,909.50	0.00	10/18/2024	CT8T-00oV	engr		No	0
277-277-584009 General Public Improvements	COURT ST CONSTR ENGINEERING - 07/29-08/30/24								
ME200220213 Total:		78,909.50							
Millennia Professional Serv		78,909.50							
Modal Marketing Inc 10427									
INV104711	9/30/2024	63.36	0.00	10/18/2024				No	0
501-501-534000 Automotive Expense	RIM EASE								
INV104711 Total:		63.36							
Modal Marketing Inc Total		63.36							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description			Reference					
Morrow Brothers Ford, Inc 14828									
10082024	10/8/2024	42,890.00	0.00	10/18/2024				No	0
100-034-587500 Vehicles				2024 QRV PURCHASE - RES. 188-24/25					
10082024 Total:		42,890.00							
Morrow Brothers Ford, Inc		42,890.00							
Mutual Wheel Co Inc 10439									
2857206	9/26/2024	66.69	0.00	10/18/2024				No	0
100-034-534000 Automotive Expense				BELT - ENGINE 2					
2857206 Total:		66.69							
Mutual Wheel Co Inc Tota		66.69							
NAPA Auto Parts 10441									
586560	9/25/2024	69.98	0.00	10/18/2024				No	0
100-032-534000 Automotive Expense				LED LIGHT - TRUCK 450					
586560 Total:		69.98							
NAPA Auto Parts Total:		69.98							
NCL of Wisconsin Inc 12393									
509089	9/13/2024	690.92	0.00	10/18/2024				No	0
231-031-561300 Testing Fees And Expenses				LAB TESTING SUPPLIES					
509089 Total:		690.92							
509348	9/19/2024	280.44	0.00	10/18/2024				No	0
231-031-561300 Testing Fees And Expenses				LAB TESTING SUPPLIES					

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description				Reference				
509348 Total:		280.44							
NCL of Wisconsin Inc Tota		971.36							
Old Heritage Garden Center Inc									
11481									
58091	7/15/2024	75.60	0.00	10/18/2024				No	0
100-032-522400 General Supplies			SOIL FOR LAWN REPAIRS						
58091 Total:		75.60							
58094	7/15/2024	25.20	0.00	10/18/2024				No	0
100-032-522400 General Supplies			SOIL FOR LAWN REPAIRS						
58094 Total:		25.20							
Old Heritage Garden Cente		100.80							
Otto Baum Company, Inc									
10462									
23	9/12/2024	270,720.73	0.00	10/18/2024	DERB-CNST	contr		No	0
277-277-584009 General Public Improvements			DERBY ST CONST. 8TH TO 14TH - 08/21-09/06/24						
23 Total:		270,720.73							
Otto Baum Company, Inc		270,720.73							
Pekin Police Premium Trust									
11610									
78	9/20/2024	120,293.81	0.00	10/18/2024				No	0
695-095-517509 Police BCBS Health Ins Plan			POLICE PREMIUMS FOR OCT 2024						
78 Total:		120,293.81							
Pekin Police Premium Trus		120,293.81							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description				Reference				
Pekin Public Library 10488									
10042024	10/4/2024	27,703.13	0.00	10/18/2024				No	0
100-990-496200 PPRT Tax Clearing Acct					LIBRARY PPRT DISBURSEMENT - OCT 2024				
	10042024 Total:	27,703.13							
	Pekin Public Library Total:	27,703.13							
Price, Cory 14446									
EXPENSE-1024	10/15/2024	306.00	0.00	10/18/2024				No	0
100-034-519000 Training And Education					FIRE APPARATUS ENG - 10/27-11/01/24 - PER DIEM				
	EXPENSE-1024 Total:	306.00							
	Price, Cory Total:	306.00							
R.N.O.W. Inc 14468									
202472091	9/19/2024	2,040.50	0.00	10/18/2024				No	0
223-023-534000 Automotive Expense					KNOCK OUT ASSEMBLY - SW13				
	202472091 Total:	2,040.50							
	R.N.O.W. Inc Total:	2,040.50							
Rainbo Oil Company 10534									
*** 9168204	9/20/2024	912.90	0.00	10/18/2024				No	0
100-032-534000 Automotive Expense					HYDRAULIC FLUID - STREET DEPT				
*** 9168204	9/20/2024	912.90	0.00	10/18/2024				No	0
223-023-534000 Automotive Expense					HYDRAULIC FLUID - SOLID WASTE				
	9168204 Total:	1,825.80							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description				Reference				
	Rainbo Oil Company Total	1,825.80							
Rush Truck Centers 12346									
3038809260	9/18/2024	101.70	0.00	10/18/2024				No	0
100-032-534000 Automotive Expense					NUTS/BOLTS - DUMP TRUCK 433				
	3038809260 Total:	101.70							
	Rush Truck Centers Total:	101.70							
Simmons Little Johnnies 11541									
44192	8/23/2024	450.00	0.00	10/18/2024				No	0
208-208-598505 Special Events					BATHROOM FOR DOWNTOWN CONCERT - 08/24/24				
	44192 Total:	450.00							
44450	9/30/2024	450.00	0.00	10/18/2024				No	0
208-208-598505 Special Events					BATHROOM FOR DOWNTOWN CONCERT - 09/28/24				
	44450 Total:	450.00							
	Simmons Little Johnnies To	900.00							
Singleton, Taylor 13873									
EXPENSE-1024	10/15/2024	204.00	0.00	10/18/2024				No	0
100-034-519000 Training And Education					FIRE GROUND - 10/29-10/31/24 - PER DIEM				
	EXPENSE-1024 Total:	204.00							
	Singleton, Taylor Total:	204.00							

Tazewell & Peoria Railroad, Inc

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number			Description				Reference		
14263									
216700	9/3/2024	729.30	0.00	10/18/2024				No	0
231-030-557310 Railroad Permit Fee					RR ANNUAL PERMIT FOR SEWER LINE				
216700 Total:		729.30							
216712	9/3/2024	729.30	0.00	10/18/2024				No	0
231-030-557310 Railroad Permit Fee					RR ANNUAL PERMIT FOR SEWER LINE				
216712 Total:		729.30							
216713	9/3/2024	729.30	0.00	10/18/2024				No	0
231-030-557310 Railroad Permit Fee					RR ANNUAL PERMIT FOR SEWER LINE				
216713 Total:		729.30							
Tazewell & Peoria Railroad		2,187.90							
Tazewell County Recorder									
11172									
10032024	10/3/2024	69.00	0.00	10/18/2024				No	0
231-029-593300 Lien Filing Fee					FILE 1/RELEASE ZERO WW LIENS				
10032024 Total:		69.00							
10142024	10/14/2024	276.00	0.00	10/18/2024				No	0
231-029-593300 Lien Filing Fee					FILE 2/RELEASE 2 WW LIENS				
10142024 Total:		276.00							
10152024	10/15/2024	138.00	0.00	10/18/2024				No	0
100-766-593300 Lien Filing & Release Fees					FILE ZERO/RELEASE 2 LIENS				
10152024 Total:		138.00							
Tazewell County Recorder		483.00							
TCI Companies, Inc									
10661									

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number			Description				Reference		
W88389	9/30/2024	250.00	0.00	10/18/2024				No	0
231-030-564000 Sewer Maintenance/Improvements				SEWER REPAIRS @ 600 S 4TH ST - 09/20/24					
W88389 Total:		250.00							
TCI Companies, Inc Total:		250.00							
Third Millennium Associates, Inc 11953									
*** 31990	9/30/2024	2,363.09	0.00	10/18/2024				No	0
231-029-569000 Other Contractual Service				GREEN PAY SERVER FEES - SEP 2024					
*** 31990	9/30/2024	2,363.09	0.00	10/18/2024				No	0
223-023-569000 Other Contractual Service				GREEN PAY SERVER FEES - SEP 2024					
31990 Total:		4,726.18							
Third Millennium Associat		4,726.18							
Thouvenot, Wade & Moerchen, Inc 14645									
86882	8/23/2024	6,603.25	0.00	10/18/2024	ADA1-PLAN	expense		No	0
445-041-561200 Engineering Fees				ADA SIDEWALKS AUDITS - THRU 08/15/24					
86882 Total:		6,603.25							
Thouvenot, Wade & Moerc		6,603.25							
Topless Tree Service 14332									
3149	9/24/2024	15,875.00	0.00	10/18/2024				No	0
100-032-536000 Tree Removal / Replacemen				7 TREES @ 700 BLOCK HILLYER - RES 129-23/24					
3149 Total:		15,875.00							
Topless Tree Service Total:		15,875.00							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description				Reference				
Tremont Oil Company									
10660									
273658	9/9/2024	388.87	0.00	10/18/2024				No	0
100-032-522400 General Supplies			KEROSENE						
273658 Total:		388.87							
Tremont Oil Company Tot		388.87							
Tristar Window Cleaning LLC									
13950									
2305	9/29/2024	933.00	0.00	10/18/2024				No	0
100-068-534200 Buildings And Grounds Rep			CITY HALL WINDOW CLEANING						
2305 Total:		933.00							
Tristar Window Cleaning L		933.00							
Truck Centers, Inc									
10664									
F14044273401	9/23/2024	281.84	0.00	10/18/2024				No	0
223-023-534000 Automotive Expense			CONTROL VALVE - SW12/13						
F14044273401 Total:		281.84							
F14044334301	9/26/2024	238.90	0.00	10/18/2024				No	0
223-026-534000 Automotive Expense			SPRING VALVE - RC2						
F14044334301 Total:		238.90							
F14044348601	9/27/2024	273.60	0.00	10/18/2024				No	0
223-026-534000 Automotive Expense			INVERSION VALVE - RC2						
F14044348601 Total:		273.60							
F14044364901	9/30/2024	962.21	0.00	10/18/2024				No	0
223-023-534000 Automotive Expense			NITROGEN OXIDE SENSOR - SW21						

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number	Description				Reference				
F14044364901 Total:		962.21							
Truck Centers, Inc Total:		1,756.55							
Uftring Auto Group									
10829									
172778FOW	9/23/2024	179.32	0.00	10/18/2024				No	0
100-761-534000 Automotive Expense			PARTS FOR SQUAD 5202						
172778FOW Total:		179.32							
260976CHW	9/27/2024	498.75	0.00	10/18/2024				No	0
100-761-534000 Automotive Expense			PARTS FOR SQUAD 5202						
260976CHW Total:		498.75							
Uftring Auto Group Total:		678.07							
UniFirst First Aid & Safety									
10749									
A130872	9/23/2024	171.41	0.00	10/18/2024				No	0
501-501-559000 Medical Expense/supplies			REPLENISH FIRST AID CABINET - BUS DEPT						
A130872 Total:		171.41							
UniFirst First Aid & Safety		171.41							
USABluebook									
10674									
INV00477995	9/9/2024	202.77	0.00	10/18/2024				No	0
231-031-561300 Testing Fees And Expenses			TUBING FOR TAKING LAB SAMPLES						
INV00477995 Total:		202.77							
USABluebook Total:		202.77							

Invoice Number	Invoice Date	Amount	Quantity	Payment Date	Task Label	Type	PO #	Close PO	Line #
Account Number				Description		Reference			
VCNA Prairie LLC									
14635									
891696048	9/19/2024	907.31	0.00	10/18/2024				No	0
100-032-535000	Material And Hauling			3/8" WASHED CHIPS FOR STREET REPAIR					
	891696048 Total:	907.31							
891699432	9/19/2024	455.51	0.00	10/18/2024				No	0
100-032-535000	Material And Hauling			3/8" WASHED CHIPS FOR STREET REPAIR					
	891699432 Total:	455.51							
	VCNA Prairie LLC Total:	1,362.82							
Waste Management									
12524									
329599720706	10/1/2024	1,402.56	0.00	10/18/2024				No	0
100-032-535000	Material And Hauling			ROLLOFF SERVICE @ 1130 KOCH - 09/01-09/30/24					
	329599720706 Total:	1,402.56							
	Waste Management Total:	1,402.56							
	Report Total:	1,190,099.69							



General Ledger

General Fund Revenue vs Expense Detail

Period 05 - 05

Fiscal Year 2025

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
100	General Fund					
100-001-510100	Salary: Elected Officials	\$ 50,000.28	\$ 4,166.69	\$ 20,833.45	\$ 29,166.83	41.67%
100-001-511600	Salary: All Personnel	\$ 109,887.71	\$ 8,559.35	\$ 47,190.19	\$ 62,697.52	42.94%
100-001-515500	Vacation Pay	\$ 12,346.93	\$ 158.45	\$ 2,188.73	\$ 10,158.20	17.73%
100-001-515600	Holiday Pay	\$ 6,173.47	\$ 476.20	\$ 1,428.60	\$ 4,744.87	23.14%
100-001-515800	Sick Pay	\$ 7,408.16	\$ 330.00	\$ 361.69	\$ 7,046.47	4.88%
100-001-517000	Oasdi/city Share 6.2%	\$ 8,420.61	\$ 820.03	\$ 4,320.02	\$ 4,100.59	51.30%
100-001-517001	Medicare/city Share 1.45%	\$ 1,969.34	\$ 191.79	\$ 1,010.33	\$ 959.01	51.30%
100-001-517401	IMRF	\$ 8,855.22	\$ 620.84	\$ 3,335.70	\$ 5,519.52	37.67%
100-001-518000	Group Insurance	\$ 16,603.76	\$ 2,704.38	\$ 13,807.11	\$ 2,796.65	83.16%
100-001-518300	Workers Comp Insurance	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	0.00%
	Personnel	\$ 223,165.48	\$ 18,027.73	\$ 94,475.82	\$ 128,689.66	42.33%
100-001-519000	Training And Education	\$ 10,000.00	\$ 1,406.73	\$ 2,725.22	\$ 7,274.78	27.25%
	Training & Education	\$ 10,000.00	\$ 1,406.73	\$ 2,725.22	\$ 7,274.78	27.25%
100-001-520200	Office Supplies	\$ 400.00	\$ 21.90	\$ 108.27	\$ 291.73	27.07%
100-001-520400	Postage	\$ 100.00	\$ -	\$ 19.23	\$ 80.77	19.23%
	Supplies & Materials	\$ 500.00	\$ 21.90	\$ 127.50	\$ 372.50	25.50%
100-001-518100	Liability Insurance Premiums	\$ 14,000.00	\$ -	\$ -	\$ 14,000.00	0.00%
100-001-524000	Lease/rental Of Equipment	\$ 7,440.00	\$ -	\$ 813.24	\$ 6,626.76	10.93%
100-001-538000	Maintenance Agreements	\$ -	\$ 611.35	\$ 1,446.67	\$ (1,446.67)	0.00%
100-001-551600	Dues And Subscriptions	\$ 4,000.00	\$ -	\$ 747.50	\$ 3,252.50	18.69%
100-001-598100	Public Relations	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.00%
	Contractual Services	\$ 26,440.00	\$ 611.35	\$ 3,007.41	\$ 23,432.59	11.37%
100-001-587100	Office Equipment & Furniture	\$ 200.00	\$ -	\$ 135.99	\$ 64.01	68.00%
	Capital Outlay	\$ 200.00	\$ -	\$ 135.99	\$ 64.01	68.00%
100-001-551000	Printing And Publications	\$ -	\$ 497.93	\$ 866.89	\$ (866.89)	0.00%
100-001-554200	Meals Lodging	\$ -	\$ -	\$ 71.33	\$ (71.33)	0.00%
100-001-599000	Miscellaneous	\$ -	\$ 283.00	\$ 297.00	\$ (297.00)	0.00%
	Other Expenditures	\$ -	\$ 780.93	\$ 1,235.22	\$ (1,235.22)	0.00%
001	Administration	\$ 260,305.48	\$ 20,848.64	\$ 101,707.16	\$ 158,598.32	39.07%
100-003-560600	Corporate Counsel Fees	\$ 250,000.00	\$ 55,661.66	\$ 171,955.21	\$ 78,044.79	68.78%
100-003-561001	Legal Services - Police Labor	\$ 15,000.00	\$ 31,126.25	\$ 45,884.54	\$ (30,884.54)	305.90%
100-003-561002	Legal Services - Fire Labor	\$ 5,000.00	\$ -	\$ 1,761.17	\$ 3,238.83	35.22%
100-003-561003	Legal Services - Teamsters	\$ 20,000.00	\$ 612.50	\$ 4,857.58	\$ 15,142.42	24.29%
100-003-561004	Admin Hearing Officer	\$ 10,000.00	\$ 1,420.00	\$ 3,740.00	\$ 6,260.00	37.40%
100-003-561005	Legal Services – ADA	\$ -	\$ 473.00	\$ 2,816.50	\$ (2,816.50)	0.00%
	Contractual Services	\$ 300,000.00	\$ 89,293.41	\$ 231,015.00	\$ 68,985.00	77.01%
003	Legal	\$ 300,000.00	\$ 89,293.41	\$ 231,015.00	\$ 68,985.00	77.01%
100-004-451600	Dog Reclamation Fees	\$ 5,000.00	\$ 525.00	\$ 2,550.00	\$ 2,450.00	51.00%
100-004-452100	Liquor License App Fees	\$ 750.00	\$ -	\$ 150.00	\$ 600.00	20.00%
	Fees/Charges For Service	\$ 5,750.00	\$ 525.00	\$ 2,700.00	\$ 3,050.00	46.96%
100-004-463700	Liquor Fines	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
	Fines And Forfeitures	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
100-004-420100	Liquor Licenses	\$ 71,000.00	\$ -	\$ 1,475.00	\$ 69,525.00	2.08%
100-004-420200	Cigarette Licenses	\$ 1,800.00	\$ -	\$ 100.00	\$ 1,700.00	5.56%
100-004-420400	Juke Box Licenses	\$ 600.00	\$ -	\$ 125.00	\$ 475.00	20.83%
100-004-420600	Auctioneer Licenses	\$ 50.00	\$ -	\$ 50.00	\$ -	100.00%
100-004-420650	Body Works License	\$ 450.00	\$ -	\$ -	\$ 450.00	0.00%
100-004-421100	Peddler Licenses	\$ 6,000.00	\$ -	\$ 12,427.60	\$ (6,427.60)	207.13%
100-004-421200	Push Carts	\$ 250.00	\$ -	\$ -	\$ 250.00	0.00%
100-004-421300	Transient Merchant License	\$ 800.00	\$ -	\$ 700.00	\$ 100.00	87.50%
100-004-421400	Mechanical Amusement Machine	\$ 3,000.00	\$ -	\$ 200.00	\$ 2,800.00	6.67%



General Ledger

General Fund Revenue vs Expense Detail

Period 05 - 05

Fiscal Year 2025

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
100-004-421500	State Video Machines	\$ 220,000.00	\$ -	\$ 84,500.00	\$ 135,500.00	38.41%
100-004-421600	Secondhand Dlr/Pawnbroker	\$ 250.00	\$ -	\$ 50.00	\$ 200.00	20.00%
100-004-421700	Raffle License	\$ 900.00	\$ 90.00	\$ 300.00	\$ 600.00	33.33%
100-004-421800	Billiards, Bowling, Pool Lic	\$ 700.00	\$ -	\$ 125.00	\$ 575.00	17.86%
100-004-421900	Bowling License	\$ 25.00	\$ -	\$ -	\$ 25.00	0.00%
100-004-422200	Taxicab License	\$ 100.00	\$ -	\$ 100.00	\$ -	100.00%
100-004-426200	Loudspeaker Permits	\$ 50.00	\$ -	\$ 4.00	\$ 46.00	8.00%
100-004-426300	Special Events Permits	\$ 400.00	\$ 75.00	\$ 300.00	\$ 100.00	75.00%
	Licenses And Permits	\$ 306,375.00	\$ 165.00	\$ 100,456.60	\$ 205,918.40	32.79%
100-004-499800	Miscellaneous Receipts	\$ 100.00	\$ -	\$ -	\$ 100.00	0.00%
	Other Revenue	\$ 100.00	\$ -	\$ -	\$ 100.00	0.00%
100-004-511600	Salary: All Personnel	\$ 141,998.24	\$ 12,130.74	\$ 63,822.17	\$ 78,176.07	44.95%
100-004-515500	Vacation Pay	\$ 12,500.00	\$ -	\$ 3,634.49	\$ 8,865.51	29.08%
100-004-515600	Holiday Pay	\$ 8,000.00	\$ 638.46	\$ 1,915.38	\$ 6,084.62	23.94%
100-004-515800	Sick Pay	\$ 3,500.00	\$ -	\$ 255.73	\$ 3,244.27	7.31%
100-004-517000	Oasdi/city Share 6.2%	\$ 10,291.89	\$ 766.36	\$ 4,192.09	\$ 6,099.80	40.73%
100-004-517001	Medicare/city Share 1.45%	\$ 2,406.97	\$ 179.22	\$ 980.37	\$ 1,426.60	40.73%
100-004-517401	IMRF	\$ 10,823.09	\$ 832.56	\$ 4,539.75	\$ 6,283.34	41.95%
100-004-518000	Group Insurance	\$ 15,920.84	\$ 2,509.60	\$ 12,577.18	\$ 3,343.66	79.00%
100-004-518300	Workers Comp Insurance	\$ 400.00	\$ -	\$ -	\$ 400.00	0.00%
	Personnel	\$ 205,841.03	\$ 17,056.94	\$ 91,917.16	\$ 113,923.87	44.65%
100-004-519000	Training And Education	\$ 5,000.00	\$ 71.82	\$ 240.64	\$ 4,759.36	4.81%
	Training & Education	\$ 5,000.00	\$ 71.82	\$ 240.64	\$ 4,759.36	4.81%
100-004-520200	Office Supplies	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
100-004-520400	Postage	\$ 300.00	\$ 0.69	\$ 151.47	\$ 148.53	50.49%
	Supplies & Materials	\$ 800.00	\$ 0.69	\$ 151.47	\$ 648.53	18.93%
100-004-518100	Liability Insurance Premiums	\$ 7,000.00	\$ -	\$ -	\$ 7,000.00	0.00%
100-004-551600	Dues And Subscriptions	\$ 750.00	\$ 60.00	\$ 410.00	\$ 340.00	54.67%
100-004-569000	Other Contractual Service	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	0.00%
100-004-599801	Computer Software	\$ 97,000.00	\$ 134.54	\$ 408.53	\$ 96,591.47	0.42%
	Contractual Services	\$ 109,750.00	\$ 194.54	\$ 818.53	\$ 108,931.47	0.75%
100-004-518700	Mileage	\$ 50.00	\$ -	\$ -	\$ 50.00	0.00%
100-004-551000	Printing And Publications	\$ 5,000.00	\$ 296.94	\$ 846.48	\$ 4,153.52	16.93%
	Other Expenditures	\$ 5,050.00	\$ 296.94	\$ 846.48	\$ 4,203.52	16.76%
100-004-520941	Transfer to Police Pension	\$ 73,332.60	\$ -	\$ -	\$ 73,332.60	0.00%
100-004-520944	Transfer to Fire Pension	\$ 146,665.20	\$ -	\$ -	\$ 146,665.20	0.00%
	Transfers To Other Funds	\$ 219,997.80	\$ -	\$ -	\$ 219,997.80	0.00%
004	City Clerk	\$ (233,713.83)	\$ (16,930.93)	\$ 9,182.32	\$ (242,896.15)	-3.93%
100-005-511600	Salary: All Personnel	\$ 113,585.85	\$ 8,409.43	\$ 50,052.35	\$ 63,533.50	44.07%
100-005-515500	Vacation Pay	\$ 5,875.13	\$ 297.28	\$ 2,108.70	\$ 3,766.43	35.89%
100-005-515600	Holiday Pay	\$ 4,895.94	\$ 489.60	\$ 1,468.80	\$ 3,427.14	30.00%
100-005-515800	Sick Pay	\$ 2,937.57	\$ 595.68	\$ 1,108.31	\$ 1,829.26	37.73%
100-005-517000	Oasdi/city Share 6.2%	\$ 7,892.26	\$ 581.90	\$ 3,265.89	\$ 4,626.37	41.38%
100-005-517001	Medicare/city Share 1.45%	\$ 1,845.77	\$ 136.09	\$ 763.81	\$ 1,081.96	41.38%
100-005-517401	IMRF	\$ 8,299.60	\$ 638.40	\$ 3,568.81	\$ 4,730.79	43.00%
100-005-518000	Group Insurance	\$ 15,339.81	\$ 2,498.48	\$ 12,949.01	\$ 2,390.80	84.41%
100-005-518300	Workers Comp Insurance	\$ 450.00	\$ -	\$ -	\$ 450.00	0.00%
	Personnel	\$ 161,121.93	\$ 13,646.86	\$ 75,285.68	\$ 85,836.25	46.73%
100-005-519000	Training And Education	\$ 15,000.00	\$ 444.50	\$ 769.50	\$ 14,230.50	5.13%
	Training & Education	\$ 15,000.00	\$ 444.50	\$ 769.50	\$ 14,230.50	5.13%
100-005-520200	Office Supplies	\$ 600.00	\$ -	\$ 198.11	\$ 401.89	33.02%
100-005-520400	Postage	\$ 500.00	\$ 30.30	\$ 68.70	\$ 431.30	13.74%



General Ledger

General Fund Revenue vs Expense Detail

Period 05 - 05

Fiscal Year 2025

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
	Supplies & Materials	\$ 1,100.00	\$ 30.30	\$ 266.81	\$ 833.19	24.26%
100-005-518100	Liability Insurance Premiums	\$ 16,000.00	\$ -	\$ -	\$ 16,000.00	0.00%
100-005-524000	Lease/rental Of Equipment	\$ -	\$ -	\$ 813.24	\$ (813.24)	0.00%
100-005-538000	Maintenance Agreements	\$ -	\$ 92.97	\$ 185.66	\$ (185.66)	0.00%
100-005-551600	Dues And Subscriptions	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	0.00%
100-005-569000	Other Contractual Service	\$ 50,000.00	\$ -	\$ 10,101.28	\$ 39,898.72	20.20%
100-005-597900	Employee Recognition	\$ 20,000.00	\$ 130.00	\$ 1,804.69	\$ 18,195.31	9.02%
	Contractual Services	\$ 88,500.00	\$ 222.97	\$ 12,904.87	\$ 75,595.13	14.58%
100-005-551000	Printing And Publications	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	0.00%
100-005-599000	Miscellaneous	\$ -	\$ -	\$ 8.75	\$ (8.75)	0.00%
	Other Expenditures	\$ 5,000.00	\$ -	\$ 8.75	\$ 4,991.25	0.18%
005	Personnel	\$ 270,721.93	\$ 14,344.63	\$ 89,235.61	\$ 181,486.32	32.96%
100-006-511600	Salary: All Personnel	\$ 270,000.00	\$ 18,502.31	\$ 98,647.40	\$ 171,352.60	36.54%
100-006-515000	Overtime	\$ -	\$ 13.20	\$ 13.20	\$ (13.20)	0.00%
100-006-515500	Vacation Pay	\$ 14,000.00	\$ 498.65	\$ 3,104.28	\$ 10,895.72	22.17%
100-006-515600	Holiday Pay	\$ 11,500.00	\$ 882.98	\$ 2,648.94	\$ 8,851.06	23.03%
100-006-515800	Sick Pay	\$ 7,000.00	\$ 478.04	\$ 2,095.27	\$ 4,904.73	29.93%
100-006-517000	Oasdi/city Share 6.2%	\$ 17,500.00	\$ 1,228.07	\$ 6,434.42	\$ 11,065.58	36.77%
100-006-517001	Medicare/city Share 1.45%	\$ 4,000.00	\$ 287.25	\$ 1,504.94	\$ 2,495.06	37.62%
100-006-517401	IMRF	\$ 17,300.00	\$ 1,328.48	\$ 6,944.57	\$ 10,355.43	40.14%
100-006-518000	Group Insurance	\$ 39,582.67	\$ 4,049.53	\$ 19,755.47	\$ 19,827.20	49.91%
100-006-518300	Workers Comp Insurance	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	0.00%
100-006-559000	Medical Expense/supplies	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
	Personnel	\$ 382,882.67	\$ 27,268.51	\$ 141,148.49	\$ 241,734.18	36.86%
100-006-519000	Training And Education	\$ 15,000.00	\$ -	\$ 497.90	\$ 14,502.10	3.32%
	Training & Education	\$ 15,000.00	\$ -	\$ 497.90	\$ 14,502.10	3.32%
100-006-520200	Office Supplies	\$ 1,000.00	\$ 42.08	\$ 129.69	\$ 870.31	12.97%
100-006-520400	Postage	\$ 3,500.00	\$ 563.55	\$ 2,646.61	\$ 853.39	75.62%
	Supplies & Materials	\$ 4,500.00	\$ 605.63	\$ 2,776.30	\$ 1,723.70	61.70%
100-006-518100	Liability Insurance Premiums	\$ 18,500.00	\$ -	\$ -	\$ 18,500.00	0.00%
100-006-524000	Lease/rental Of Equipment	\$ 1,600.00	\$ -	\$ -	\$ 1,600.00	0.00%
100-006-538000	Maintenance Agreements	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
100-006-551600	Dues And Subscriptions	\$ 1,500.00	\$ -	\$ 515.00	\$ 985.00	34.33%
100-006-569000	Other Contractual Service	\$ 130,000.00	\$ 8,118.54	\$ 43,344.15	\$ 86,655.85	33.34%
	Contractual Services	\$ 152,100.00	\$ 8,118.54	\$ 43,859.15	\$ 108,240.85	28.84%
100-006-587100	Office Equipment & Furniture	\$ -	\$ -	\$ 135.99	\$ (135.99)	0.00%
	Capital Outlay	\$ -	\$ -	\$ 135.99	\$ (135.99)	0.00%
100-006-551000	Printing And Publications	\$ 5,000.00	\$ 26.00	\$ 1,266.84	\$ 3,733.16	25.34%
100-006-599000	Miscellaneous	\$ -	\$ -	\$ 50.94	\$ (50.94)	0.00%
100-006-599802	Computer Hardware	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	0.00%
	Other Expenditures	\$ 7,000.00	\$ 26.00	\$ 1,317.78	\$ 5,682.22	18.83%
006	Finance	\$ 561,482.67	\$ 36,018.68	\$ 189,735.61	\$ 371,747.06	33.79%
100-007-511600	Salary: All Personnel	\$ 248,961.84	\$ 14,703.01	\$ 72,130.97	\$ 176,830.87	28.97%
100-007-515000	Overtime	\$ -	\$ 35.62	\$ 87.07	\$ (87.07)	0.00%
100-007-515500	Vacation Pay	\$ 13,172.22	\$ 871.83	\$ 2,972.55	\$ 10,199.67	22.57%
100-007-515600	Holiday Pay	\$ 10,037.53	\$ 813.91	\$ 1,822.99	\$ 8,214.54	18.16%
100-007-515800	Sick Pay	\$ 8,098.00	\$ 84.46	\$ 926.80	\$ 7,171.20	11.44%
100-007-517000	Oasdi/city Share 6.2%	\$ 16,140.70	\$ 994.41	\$ 4,657.76	\$ 11,482.94	28.86%
100-007-517001	Medicare/city Share 1.45%	\$ 3,770.14	\$ 232.57	\$ 1,089.27	\$ 2,680.87	28.89%
100-007-517401	IMRF	\$ 32,345.59	\$ 1,063.58	\$ 5,028.51	\$ 27,317.08	15.55%
100-007-518000	Group Insurance	\$ 60,318.75	\$ 2,557.89	\$ 15,944.24	\$ 44,374.51	26.43%
100-007-518300	Workers Comp Insurance	\$ 8,500.00	\$ -	\$ -	\$ 8,500.00	0.00%



General Ledger

General Fund Revenue vs Expense Detail

Period 05 - 05

Fiscal Year 2025

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
100-007-554300	Uniforms And Tools	\$ 500.00	\$ -	\$ 438.56	\$ 61.44	87.71%
100-007-559000	Medical Expense/supplies	\$ 200.00	\$ -	\$ -	\$ 200.00	0.00%
	Personnel	\$ 402,044.77	\$ 21,357.28	\$ 105,098.72	\$ 296,946.05	26.14%
100-007-519000	Training And Education	\$ 15,000.00	\$ -	\$ -	\$ 15,000.00	0.00%
	Training & Education	\$ 15,000.00	\$ -	\$ -	\$ 15,000.00	0.00%
100-007-520200	Office Supplies	\$ 400.00	\$ -	\$ 26.00	\$ 374.00	6.50%
100-007-520400	Postage	\$ 400.00	\$ 24.44	\$ 140.26	\$ 259.74	35.07%
100-007-522400	General Supplies	\$ 700.00	\$ 29.53	\$ 628.88	\$ 71.12	89.84%
100-007-529000	Equipment	\$ 800.00	\$ -	\$ -	\$ 800.00	0.00%
100-007-556100	Gasoline/diesel Fuel	\$ 3,500.00	\$ 568.40	\$ 2,128.00	\$ 1,372.00	60.80%
	Supplies & Materials	\$ 5,800.00	\$ 622.37	\$ 2,923.14	\$ 2,876.86	50.40%
100-007-518100	Liability Insurance Premiums	\$ 12,000.00	\$ -	\$ -	\$ 12,000.00	0.00%
100-007-524000	Lease/rental Of Equipment	\$ 26,400.00	\$ 2,701.66	\$ 13,508.30	\$ 12,891.70	51.17%
100-007-534000	Automotive Expense	\$ 400.00	\$ 319.64	\$ 403.64	\$ (3.64)	100.91%
100-007-551600	Dues And Subscriptions	\$ 3,500.00	\$ -	\$ 2,475.00	\$ 1,025.00	70.71%
100-007-569000	Other Contractual Service	\$ 120,000.00	\$ -	\$ 25,816.98	\$ 94,183.02	21.51%
	Contractual Services	\$ 162,300.00	\$ 3,021.30	\$ 42,203.92	\$ 120,096.08	26.00%
100-007-587100	Office Equipment & Furniture	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
	Capital Outlay	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
100-007-554200	Meals Lodging	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	0.00%
	Other Expenditures	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	0.00%
007	Public Works	\$ 588,644.77	\$ 25,000.95	\$ 150,225.78	\$ 438,418.99	25.52%
100-009-511600	Salary: All Personnel	\$ 143,251.76	\$ 6,007.90	\$ 34,416.50	\$ 108,835.26	24.03%
100-009-515000	Overtime	\$ 10,000.00	\$ 1,522.55	\$ 8,820.00	\$ 1,180.00	88.20%
100-009-515500	Vacation Pay	\$ 8,061.79	\$ 574.68	\$ 2,880.24	\$ 5,181.55	35.73%
100-009-515600	Holiday Pay	\$ 6,201.38	\$ 370.14	\$ 1,110.42	\$ 5,090.96	17.91%
100-009-515800	Sick Pay	\$ 3,720.83	\$ 450.08	\$ 2,522.94	\$ 1,197.89	67.81%
100-009-517000	Oasdi/city Share 6.2%	\$ 9,996.62	\$ 527.99	\$ 2,953.11	\$ 7,043.51	29.54%
100-009-517001	Medicare/city Share 1.45%	\$ 2,337.92	\$ 123.43	\$ 690.59	\$ 1,647.33	29.54%
100-009-517401	IMRF	\$ 10,512.57	\$ 581.93	\$ 3,243.73	\$ 7,268.84	30.86%
100-009-518000	Group Insurance	\$ 20,532.02	\$ 1,610.68	\$ 8,140.82	\$ 12,391.20	39.65%
100-009-518300	Workers Comp Insurance	\$ 382.82	\$ -	\$ -	\$ 382.82	0.00%
	Personnel	\$ 214,997.71	\$ 11,769.38	\$ 64,778.35	\$ 150,219.36	30.13%
100-009-519000	Training And Education	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	0.00%
	Training & Education	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	0.00%
100-009-520200	Office Supplies	\$ 100.00	\$ -	\$ -	\$ 100.00	0.00%
100-009-520400	Postage	\$ 200.00	\$ -	\$ -	\$ 200.00	0.00%
100-009-522400	General Supplies	\$ 7,000.00	\$ 409.30	\$ 1,119.22	\$ 5,880.78	15.99%
100-009-529000	Equipment	\$ 500.00	\$ 63.54	\$ 63.54	\$ 436.46	12.71%
	Supplies & Materials	\$ 7,800.00	\$ 472.84	\$ 1,182.76	\$ 6,617.24	15.16%
100-009-518100	Liability Insurance Premiums	\$ 13,371.38	\$ -	\$ -	\$ 13,371.38	0.00%
100-009-534400	Equipment Repairs	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.00%
100-009-538000	Maintenance Agreements	\$ 506,265.00	\$ 27,684.69	\$ 418,352.73	\$ 87,912.27	82.64%
100-009-550300	Telephone	\$ 320,000.00	\$ 19,700.15	\$ 105,112.42	\$ 214,887.58	32.85%
100-009-551600	Dues And Subscriptions	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.00%
100-009-569000	Other Contractual Service	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	0.00%
100-009-599801	Computer Software	\$ 25,000.00	\$ -	\$ 9,020.76	\$ 15,979.24	36.08%
	Contractual Services	\$ 871,636.38	\$ 47,384.84	\$ 532,485.91	\$ 339,150.47	61.09%
100-009-587100	Office Equipment & Furniture	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	0.00%
	Capital Outlay	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	0.00%
100-009-518700	Mileage	\$ 200.00	\$ -	\$ 91.74	\$ 108.26	45.87%
100-009-529500	AVL Equipment	\$ 18,500.00	\$ -	\$ 4,574.55	\$ 13,925.45	24.73%



General Ledger

General Fund Revenue vs Expense Detail

Period 05 - 05

Fiscal Year 2025

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
100-009-599802	Computer Hardware	\$ 350,000.00	\$ 6,853.70	\$ 88,836.89	\$ 261,163.11	25.38%
	Other Expenditures	\$ 368,700.00	\$ 6,853.70	\$ 93,503.18	\$ 275,196.82	25.36%
009	I.T.	\$ 1,470,134.09	\$ 66,480.76	\$ 691,950.20	\$ 778,183.89	47.07%
100-032-412001	Prop Replacement R&B Tax - Twp	\$ 85,000.00	\$ -	\$ 21,886.93	\$ 63,113.07	25.75%
	Taxes	\$ 85,000.00	\$ -	\$ 21,886.93	\$ 63,113.07	25.75%
100-032-435200	Traffic Light Reimbursement	\$ 10,000.00	\$ -	\$ 7,416.13	\$ 2,583.87	74.16%
	Intergovernmental	\$ 10,000.00	\$ -	\$ 7,416.13	\$ 2,583.87	74.16%
100-032-494100	City Property Dmg Reimb	\$ 20,000.00	\$ -	\$ 7,537.20	\$ 12,462.80	37.69%
	Fines And Forfeitures	\$ 20,000.00	\$ -	\$ 7,537.20	\$ 12,462.80	37.69%
100-032-425200	Street Opening Permits	\$ 300,000.00	\$ 8,814.00	\$ 56,181.60	\$ 243,818.40	18.73%
100-032-425400	Curb Cuts	\$ -	\$ 1,896.00	\$ 1,896.00	\$ (1,896.00)	0.00%
	Licenses And Permits	\$ 300,000.00	\$ 10,710.00	\$ 58,077.60	\$ 241,922.40	19.36%
100-032-491500	Sale of Municiple Property	\$ -	\$ 395.39	\$ 20,395.39	\$ (20,395.39)	0.00%
100-032-495600	Insurance Reimbursements	\$ -	\$ -	\$ 6,793.12	\$ (6,793.12)	0.00%
100-032-499406	Sale Of Salt /FBOP, PCHS	\$ 2,000.00	\$ -	\$ (400.40)	\$ 2,400.40	-20.02%
100-032-499800	Miscellaneous Receipts	\$ 1,000.00	\$ -	\$ 218.90	\$ 781.10	21.89%
	Other Revenue	\$ 3,000.00	\$ 395.39	\$ 27,007.01	\$ (24,007.01)	900.23%
100-032-511600	Salary: All Personnel	\$ 654,577.49	\$ 47,390.31	\$ 255,532.99	\$ 399,044.50	39.04%
100-032-515000	Overtime	\$ 91,576.82	\$ 4,697.93	\$ 18,083.23	\$ 73,493.59	19.75%
100-032-515500	Vacation Pay	\$ 72,729.70	\$ 5,246.09	\$ 31,517.47	\$ 41,212.23	43.34%
100-032-515600	Holiday Pay	\$ 50,438.09	\$ 4,565.31	\$ 14,583.69	\$ 35,854.40	28.91%
100-032-515800	Sick Pay	\$ 46,239.11	\$ 2,571.18	\$ 16,268.78	\$ 29,970.33	35.18%
100-032-515900	Injury Pay	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
100-032-517000	Oasdi/city Share 6.2%	\$ 56,795.80	\$ 3,823.00	\$ 20,152.85	\$ 36,642.95	35.48%
100-032-517001	Medicare/city Share 1.45%	\$ 13,282.89	\$ 894.08	\$ 4,713.14	\$ 8,569.75	35.48%
100-032-517401	IMRF	\$ 59,727.19	\$ 4,198.56	\$ 21,881.77	\$ 37,845.42	36.64%
100-032-518000	Group Insurance	\$ 200,000.00	\$ 21,606.31	\$ 108,938.35	\$ 91,061.65	54.47%
100-032-518300	Workers Comp Insurance	\$ 70,000.00	\$ -	\$ -	\$ 70,000.00	0.00%
100-032-554300	Uniforms And Tools	\$ 10,000.00	\$ 1,384.62	\$ 5,271.63	\$ 4,728.37	52.72%
100-032-559000	Medical Expense/supplies	\$ 500.00	\$ -	\$ 308.00	\$ 192.00	61.60%
	Personnel	\$ 1,326,367.09	\$ 96,377.39	\$ 497,251.90	\$ 829,115.19	37.49%
100-032-519000	Training And Education	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	0.00%
	Training & Education	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	0.00%
100-032-520200	Office Supplies	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
100-032-520400	Postage	\$ 50.00	\$ -	\$ -	\$ 50.00	0.00%
100-032-522400	General Supplies	\$ 75,000.00	\$ 14,973.55	\$ 44,750.60	\$ 30,249.40	59.67%
100-032-523000	Traffic/Street Signs & Marking	\$ 30,000.00	\$ 5,229.55	\$ 8,593.75	\$ 21,406.25	28.65%
100-032-529000	Equipment	\$ 50,000.00	\$ 1,364.87	\$ 25,772.24	\$ 24,227.76	51.54%
100-032-535000	Material And Hauling	\$ 140,000.00	\$ 13,157.52	\$ 62,654.86	\$ 77,345.14	44.75%
100-032-556100	Gasoline/diesel Fuel	\$ 105,000.00	\$ 9,557.71	\$ 45,261.18	\$ 59,738.82	43.11%
	Supplies & Materials	\$ 400,550.00	\$ 44,283.20	\$ 187,032.63	\$ 213,517.37	46.69%
100-032-518100	Liability Insurance Premiums	\$ 25,000.00	\$ -	\$ -	\$ 25,000.00	0.00%
100-032-524000	Lease/rental Of Equipment	\$ 20,000.00	\$ 1,210.63	\$ 7,477.05	\$ 12,522.95	37.39%
100-032-532000	Electronic Equipment Main	\$ 50,000.00	\$ -	\$ 39,287.60	\$ 10,712.40	78.58%
100-032-534000	Automotive Expense	\$ 125,000.00	\$ 7,772.21	\$ 44,158.04	\$ 80,841.96	35.33%
100-032-534400	Equipment Repairs	\$ 90,000.00	\$ 748.68	\$ 53,180.88	\$ 36,819.12	59.09%
100-032-534900	Sidewalk Renovation / Ins	\$ -	\$ 3,180.72	\$ 5,726.98	\$ (5,726.98)	0.00%
100-032-536000	Tree Removal / Replacemen	\$ 200,000.00	\$ 20,393.00	\$ 183,908.50	\$ 16,091.50	91.95%
100-032-538000	Maintenance Agreements	\$ 600.00	\$ 129.38	\$ 298.07	\$ 301.93	49.68%
100-032-550100	Utilities	\$ 20,000.00	\$ 728.72	\$ 1,229.30	\$ 18,770.70	6.15%
100-032-550500	Electricity For Street Li	\$ 145,000.00	\$ 20,239.64	\$ 60,844.19	\$ 84,155.81	41.96%
100-032-550600	Electricity For Signal Li	\$ 15,000.00	\$ 6,461.54	\$ 10,126.35	\$ 4,873.65	67.51%



General Ledger

General Fund Revenue vs Expense Detail

Period 05 - 05

Fiscal Year 2025

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
100-032-551600	Dues And Subscriptions	\$ 1,500.00	\$ -	\$ 645.95	\$ 854.05	43.06%
100-032-561300	Testing Fees	\$ 1,000.00	\$ -	\$ 1,534.00	\$ (534.00)	153.40%
100-032-569000	Other Contractual Service	\$ 45,000.00	\$ -	\$ 22,720.68	\$ 22,279.32	50.49%
	Contractual Services	\$ 738,100.00	\$ 60,864.52	\$ 431,137.59	\$ 306,962.41	58.41%
100-032-587000	Machinery & Equipment	\$ 20,000.00	\$ 2,755.53	\$ 20,348.97	\$ (348.97)	101.74%
100-032-587001	Lease/Purchase of Equipment	\$ 33,150.37	\$ -	\$ 5,642.51	\$ 27,507.86	17.02%
100-032-587500	Vehicles	\$ 390,000.00	\$ -	\$ 139,708.00	\$ 250,292.00	35.82%
	Capital Outlay	\$ 443,150.37	\$ 2,755.53	\$ 165,699.48	\$ 277,450.89	37.39%
100-032-554200	Meals Lodging	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	0.00%
100-032-557200	License And Inspection Fees	\$ 1,000.00	\$ 60.00	\$ 125.00	\$ 875.00	12.50%
100-032-599000	Miscellaneous	\$ -	\$ -	\$ 83.66	\$ (83.66)	0.00%
100-032-599802	Computer Hardware	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	0.00%
	Other Expenditures	\$ 5,000.00	\$ 60.00	\$ 208.66	\$ 4,791.34	4.17%
100-032-590400	Interest Paid	\$ 5,786.00	\$ 423.37	\$ 1,518.39	\$ 4,267.61	26.24%
	Debt Service	\$ 5,786.00	\$ 423.37	\$ 1,518.39	\$ 4,267.61	26.24%
032	Street Dept	\$ (2,505,953.46)	\$ (193,658.62)	\$ (1,160,923.78)	\$ (1,345,029.68)	46.33%
100-034-437300	SOI - Training Reimbursem	\$ 10,000.00	\$ -	\$ 13,707.48	\$ (3,707.48)	137.07%
100-034-442700	County Grants	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	0.00%
	Intergovernmental	\$ 12,000.00	\$ -	\$ 13,707.48	\$ (1,707.48)	114.23%
100-034-451000	Copy Money/Accidents etc	\$ -	\$ -	\$ 55.00	\$ (55.00)	0.00%
100-034-454002	Fire Protection - Brush Hill	\$ 187,000.00	\$ -	\$ -	\$ 187,000.00	0.00%
100-034-454003	Fire Protection - Powerton	\$ 392,371.00	\$ -	\$ 98,092.70	\$ 294,278.30	25.00%
100-034-454200	Non Resident Rescue Fees	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	0.00%
100-034-454600	CPR Training Fees	\$ 2,000.00	\$ 180.00	\$ 1,165.00	\$ 835.00	58.25%
100-034-454700	Sprinkler Fees	\$ 1,500.00	\$ 600.00	\$ 1,900.00	\$ (400.00)	126.67%
100-034-455005	AMT Franchise	\$ 90,000.00	\$ 7,500.00	\$ 37,500.00	\$ 52,500.00	41.67%
	Fees/Charges For Service	\$ 674,871.00	\$ 8,280.00	\$ 138,712.70	\$ 536,158.30	20.55%
100-034-493002	Fire Prevention Contribut	\$ 100.00	\$ -	\$ -	\$ 100.00	0.00%
100-034-495600	Insurance Reimbursements	\$ 65,000.00	\$ 10,134.37	\$ 61,557.31	\$ 3,442.69	94.70%
100-034-499800	Miscellaneous Receipts	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.00%
	Other Revenue	\$ 66,100.00	\$ 10,134.37	\$ 61,557.31	\$ 4,542.69	93.13%
100-034-511600	Salary: All Personnel	\$ 4,208,417.56	\$ 355,685.99	\$ 1,921,439.53	\$ 2,286,978.03	45.66%
100-034-515000	Overtime	\$ 650,000.00	\$ 29,147.89	\$ 224,041.32	\$ 425,958.68	34.47%
100-034-515500	Vacation Pay	\$ 410,000.00	\$ 34,405.70	\$ 189,034.03	\$ 220,965.97	46.11%
100-034-515600	Holiday Pay	\$ 293,084.61	\$ 2,391.48	\$ 132,667.87	\$ 160,416.74	45.27%
100-034-515800	Sick Pay	\$ 90,000.00	\$ 5,520.83	\$ 31,693.47	\$ 58,306.53	35.21%
100-034-515801	Sick Payout	\$ 25,000.00	\$ -	\$ -	\$ 25,000.00	0.00%
100-034-515900	Injury Pay	\$ 195,000.00	\$ 16,631.97	\$ 83,250.26	\$ 111,749.74	42.69%
100-034-517000	Oasdi/city Share 6.2%	\$ 3,253.16	\$ 237.72	\$ 1,318.05	\$ 1,935.11	40.52%
100-034-517001	Medicare/city Share 1.45%	\$ 85,136.78	\$ 5,878.41	\$ 35,182.54	\$ 49,954.24	41.32%
100-034-517401	IMRF	\$ 3,745.01	\$ 288.08	\$ 1,579.40	\$ 2,165.61	42.17%
100-034-518000	Group Insurance	\$ 1,583,701.62	\$ 126,968.90	\$ 628,267.62	\$ 955,434.00	39.67%
100-034-518300	Workers Comp Insurance	\$ 280,400.08	\$ -	\$ -	\$ 280,400.08	0.00%
100-034-518900	Uniform Allowance	\$ 42,000.00	\$ 197.90	\$ 38,888.93	\$ 3,111.07	92.59%
100-034-560000	Physicals	\$ 40,000.00	\$ -	\$ 51,296.00	\$ (11,296.00)	128.24%
	Personnel	\$ 7,909,738.82	\$ 577,354.87	\$ 3,338,659.02	\$ 4,571,079.80	42.21%
100-034-519000	Training And Education	\$ 70,000.00	\$ 5,649.36	\$ 45,555.19	\$ 24,444.81	65.08%
	Training & Education	\$ 70,000.00	\$ 5,649.36	\$ 45,555.19	\$ 24,444.81	65.08%
100-034-520200	Office Supplies	\$ 1,000.00	\$ 209.97	\$ 504.87	\$ 495.13	50.49%
100-034-520400	Postage	\$ 300.00	\$ 0.69	\$ 14.71	\$ 285.29	4.90%
100-034-522400	General Supplies	\$ 18,000.00	\$ 145.93	\$ 5,140.83	\$ 12,859.17	28.56%
100-034-522500	Emergency Medical Supplie	\$ 50,000.00	\$ 989.63	\$ 17,447.60	\$ 32,552.40	34.90%



General Ledger

General Fund Revenue vs Expense Detail

Period 05 - 05

Fiscal Year 2025

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
100-034-529000	Equipment	\$ 140,000.00	\$ 14,262.23	\$ 63,159.27	\$ 76,840.73	45.11%
100-034-556100	Gasoline/diesel Fuel	\$ 60,000.00	\$ 4,578.59	\$ 26,200.34	\$ 33,799.66	43.67%
	Supplies & Materials	\$ 269,300.00	\$ 20,187.04	\$ 112,467.62	\$ 156,832.38	41.76%
100-034-518100	Liability Insurance Premiums	\$ 138,820.00	\$ -	\$ -	\$ 138,820.00	0.00%
100-034-520905	Public Safety Dispatching Fee	\$ 90,000.00	\$ -	\$ 20,541.57	\$ 69,458.43	22.82%
100-034-524000	Lease/rental Of Equipment	\$ 25,500.00	\$ 217.18	\$ 2,684.53	\$ 22,815.47	10.53%
100-034-534000	Automotive Expense	\$ 200,000.00	\$ 10,474.14	\$ 50,610.44	\$ 149,389.56	25.31%
100-034-534400	Equipment Repairs	\$ 26,000.00	\$ 2,140.51	\$ 18,715.28	\$ 7,284.72	71.98%
100-034-538000	Maintenance Agreements	\$ 48,735.00	\$ 214.22	\$ 8,504.90	\$ 40,230.10	17.45%
100-034-550100	Utilities	\$ 38,000.00	\$ 2,410.33	\$ 7,758.56	\$ 30,241.44	20.42%
100-034-551600	Dues And Subscriptions	\$ 5,000.00	\$ -	\$ 729.00	\$ 4,271.00	14.58%
100-034-555000	Radio Expense	\$ 15,000.00	\$ 763.88	\$ 3,296.42	\$ 11,703.58	21.98%
100-034-569000	Other Contractual Service	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	0.00%
100-034-598000	Fire Prevention	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	0.00%
100-034-598100	Public Relations	\$ 1,500.00	\$ -	\$ 365.45	\$ 1,134.55	24.36%
100-034-599801	Computer Software	\$ -	\$ -	\$ 6,000.00	\$ (6,000.00)	0.00%
	Contractual Services	\$ 596,555.00	\$ 16,220.26	\$ 119,206.15	\$ 477,348.85	19.98%
100-034-587000	Machinery And Equipment	\$ 1,000,000.00	\$ -	\$ 368,477.00	\$ 631,523.00	36.85%
100-034-587100	Office Equipment & Furniture	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
	Capital Outlay	\$ 1,000,500.00	\$ -	\$ 368,477.00	\$ 632,023.00	36.83%
100-034-551000	Printing And Publications	\$ 350.00	\$ -	\$ -	\$ 350.00	0.00%
100-034-554200	Meals/Lodging	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.00%
100-034-557200	License And Inspection Fees	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	0.00%
100-034-599000	Miscellaneous	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.00%
100-034-599999	Contingency	\$ 50,000.00	\$ 853.93	\$ 1,762.59	\$ 48,237.41	3.53%
	Other Expenditures	\$ 56,350.00	\$ 853.93	\$ 1,762.59	\$ 54,587.41	3.13%
034	Fire Dept	\$ (9,149,472.82)	\$ (601,851.09)	\$ (3,772,150.08)	\$ (5,377,322.74)	41.23%
100-068-491000	Rental Of Municipal Property	\$ 258,000.00	\$ 17,810.95	\$ 120,651.86	\$ 137,348.14	46.76%
100-068-491500	Sale Of Municipal Property	\$ 157,000.00	\$ 10,100.00	\$ 10,100.00	\$ 146,900.00	6.43%
	Other Revenue	\$ 415,000.00	\$ 27,910.95	\$ 130,751.86	\$ 284,248.14	31.51%
100-068-511600	Salary: All Personnel	\$ 268,866.69	\$ 14,896.72	\$ 86,725.21	\$ 182,141.48	32.26%
100-068-514600	Wages Yard Crew	\$ -	\$ 7,012.48	\$ 35,894.37	\$ (35,894.37)	0.00%
100-068-515000	Overtime	\$ 1,500.00	\$ 1,408.06	\$ 8,427.15	\$ (6,927.15)	561.81%
100-068-515500	Vacation Pay	\$ 20,800.00	\$ 15.84	\$ 3,843.41	\$ 16,956.59	18.48%
100-068-515600	Holiday Pay	\$ 16,120.00	\$ 989.56	\$ 3,370.76	\$ 12,749.24	20.91%
100-068-515800	Sick Pay	\$ 6,240.00	\$ 912.40	\$ 1,947.58	\$ 4,292.42	31.21%
100-068-517000	Oasdi/city Share 6.2%	\$ 18,582.72	\$ 1,511.70	\$ 8,409.96	\$ 10,172.76	45.26%
100-068-517001	Medicare/city Share 1.45%	\$ 4,346.16	\$ 353.55	\$ 1,966.99	\$ 2,379.17	45.26%
100-068-517401	IMRF	\$ 21,790.08	\$ 1,644.35	\$ 8,990.22	\$ 12,799.86	41.26%
100-068-518000	Group Insurance	\$ 65,096.46	\$ 6,433.22	\$ 34,529.65	\$ 30,566.81	53.04%
100-068-518200	Unemployment Insurance	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.00%
100-068-518300	Workers Comp Insurance	\$ 1,700.00	\$ -	\$ -	\$ 1,700.00	0.00%
100-068-554300	Uniforms And Tools	\$ 800.00	\$ -	\$ -	\$ 800.00	0.00%
100-068-559000	Medical Expense/supplies	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
	Personnel	\$ 427,342.11	\$ 35,177.88	\$ 194,105.30	\$ 233,236.81	45.42%
100-068-519000	Training And Education	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
	Training & Education	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
100-068-520200	Office Supplies	\$ 250.00	\$ 42.59	\$ 136.53	\$ 113.47	54.61%
100-068-522400	General Supplies	\$ 30,000.00	\$ 1,443.27	\$ 10,943.94	\$ 19,056.06	36.48%
100-068-529000	Equipment	\$ 10,000.00	\$ -	\$ 32.84	\$ 9,967.16	0.33%
100-068-556100	Gasoline/diesel Fuel	\$ 1,000.00	\$ 554.40	\$ 3,199.70	\$ (2,199.70)	319.97%
	Supplies & Materials	\$ 41,250.00	\$ 2,040.26	\$ 14,313.01	\$ 26,936.99	34.70%



General Ledger

General Fund Revenue vs Expense Detail

Period 05 - 05

Fiscal Year 2025

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
100-068-518100	Liability Insurance Premiums	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.00%
100-068-524000	Lease/rental Of Equipment	\$ 20,000.00	\$ -	\$ -	\$ 20,000.00	0.00%
100-068-534000	Automotive Expense	\$ 10,000.00	\$ 519.87	\$ 2,073.52	\$ 7,926.48	20.74%
100-068-534200	Buildings And Grounds Rep	\$ 250,000.00	\$ 44,526.16	\$ 181,830.27	\$ 68,169.73	72.73%
100-068-534400	Equipment Repairs	\$ 8,000.00	\$ -	\$ 2,553.48	\$ 5,446.52	31.92%
100-068-536300	Snow Removal - Salt	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	0.00%
100-068-538000	Maintenance Agreements	\$ 5,000.00	\$ -	\$ 158.44	\$ 4,841.56	3.17%
100-068-550100	Utilities	\$ 100,000.00	\$ 6,354.72	\$ 33,018.67	\$ 66,981.33	33.02%
100-068-566600	Pest Control	\$ 3,000.00	\$ 585.00	\$ 2,925.00	\$ 75.00	97.50%
100-068-569000	Other Contractual Service	\$ 10,000.00	\$ 781.76	\$ 2,143.24	\$ 7,856.76	21.43%
	Contractual Services	\$ 417,000.00	\$ 52,767.51	\$ 224,702.62	\$ 192,297.38	53.89%
100-068-580401	Building Repair	\$ 20,000.00	\$ -	\$ 11,482.56	\$ 8,517.44	57.41%
100-068-584009	General Public Improvements	\$ 300,000.00	\$ 3,200.00	\$ 23,122.49	\$ 276,877.51	7.71%
100-068-587100	Office Equipment & Furniture	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.00%
	Capital Outlay	\$ 321,000.00	\$ 3,200.00	\$ 34,605.05	\$ 286,394.95	10.78%
100-068-557200	License And Inspection Fees	\$ 1,000.00	\$ -	\$ 75.00	\$ 925.00	7.50%
100-068-590300	Real Estate Tax Expense	\$ -	\$ 769.14	\$ 769.14	\$ (769.14)	0.00%
100-068-599000	Miscellaneous	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.00%
100-068-599999	Contingency	\$ 50,000.00	\$ -	\$ -	\$ 50,000.00	0.00%
	Other Expenditures	\$ 52,000.00	\$ 769.14	\$ 844.14	\$ 51,155.86	1.62%
068	Public Property	\$ (844,092.11)	\$ (66,043.84)	\$ (337,818.26)	\$ (506,273.85)	40.02%
100-760-410905	Cannabis Tax Revenue	\$ 45,000.00	\$ 3,906.76	\$ 21,035.50	\$ 23,964.50	46.75%
	Taxes	\$ 45,000.00	\$ 3,906.76	\$ 21,035.50	\$ 23,964.50	46.75%
100-760-437100	School Reimbursements	\$ 142,000.00	\$ -	\$ 57,431.79	\$ 84,568.21	40.44%
100-760-437200	SOI-Police Training Reimb	\$ 12,000.00	\$ -	\$ -	\$ 12,000.00	0.00%
100-760-442500	Federal Grants	\$ 50,000.00	\$ -	\$ 730.00	\$ 49,270.00	1.46%
100-760-442600	State Grants	\$ 10,000.00	\$ -	\$ 143,889.00	\$ (133,889.00)	1438.89%
100-760-442700	County Grants	\$ 1,000.00	\$ -	\$ 500.00	\$ 500.00	50.00%
100-760-442710	Police CCC Vehicle Fee	\$ -	\$ 9.31	\$ 103.70	\$ (103.70)	0.00%
100-760-442720	Police CCC Drug Enf Fee	\$ -	\$ 56.15	\$ 84.33	\$ (84.33)	0.00%
	Intergovernmental	\$ 215,000.00	\$ 65.46	\$ 202,738.82	\$ 12,261.18	94.30%
100-760-450800	Fingerprint Fees	\$ 1,500.00	\$ 120.00	\$ 2,655.00	\$ (1,155.00)	177.00%
100-760-451000	Copy Money/Accidents etc	\$ 5,000.00	\$ 115.70	\$ 2,019.70	\$ 2,980.30	40.39%
100-760-451101	Rentals - Parking Lots	\$ -	\$ 150.00	\$ 750.00	\$ (750.00)	0.00%
100-760-454400	Overtime Reimbursements	\$ 45,000.00	\$ 2,323.34	\$ 14,478.08	\$ 30,521.92	32.17%
100-760-464700	E Citation Fees	\$ 1,300.00	\$ 116.08	\$ 651.02	\$ 648.98	50.08%
	Fees/Charges For Service	\$ 52,800.00	\$ 2,825.12	\$ 20,553.80	\$ 32,246.20	38.93%
100-760-460100	Cir Clk/States Atty	\$ 100,000.00	\$ 6,582.74	\$ 41,939.56	\$ 58,060.44	41.94%
100-760-460200	Municipal Ordinance Violations	\$ 105,000.00	\$ 21,699.85	\$ 71,933.52	\$ 33,066.48	68.51%
100-760-460300	Warrants	\$ 5,500.00	\$ 70.00	\$ 350.00	\$ 5,150.00	6.36%
100-760-464000	Parking Tickets	\$ 20,000.00	\$ 1,499.92	\$ 9,623.97	\$ 10,376.03	48.12%
100-760-464100	False Alarm Fee	\$ 3,000.00	\$ 675.00	\$ 1,725.00	\$ 1,275.00	57.50%
100-760-464400	Dui Surcharge	\$ 7,500.00	\$ 733.89	\$ 2,153.97	\$ 5,346.03	28.72%
100-760-464600	Court Supervision Fines	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
100-760-494100	Restitution	\$ -	\$ 2.22	\$ 11.10	\$ (11.10)	0.00%
	Fines And Forfeitures	\$ 241,500.00	\$ 31,263.62	\$ 127,737.12	\$ 113,762.88	52.89%
100-760-450700	Rental Property Registration	\$ 6,500.00	\$ -	\$ 30.00	\$ 6,470.00	0.46%
	Licenses And Permits	\$ 6,500.00	\$ -	\$ 30.00	\$ 6,470.00	0.46%
100-760-490100	Interest Earnings Federal Forf	\$ -	\$ 0.93	\$ 5.09	\$ (5.09)	0.00%
100-760-490101	Interest Earnings State Forfei	\$ -	\$ 2.19	\$ 8.70	\$ (8.70)	0.00%
	Investment Earnings	\$ -	\$ 3.12	\$ 13.79	\$ (13.79)	0.00%
100-760-493200	Opioids Settlement	\$ 30,000.00	\$ -	\$ 110,020.12	\$ (80,020.12)	366.73%



General Ledger

General Fund Revenue vs Expense Detail

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Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
100-760-493900	Sex Offender Registration	\$ 1,500.00	\$ 170.00	\$ 980.00	\$ 520.00	65.33%
100-760-494000	State Forfeiture Revenue	\$ 1,000.00	\$ -	\$ 14,771.54	\$ (13,771.54)	1477.15%
100-760-494001	Federal Forfeiture Revenue	\$ 1,000.00	\$ -	\$ 1,459.86	\$ (459.86)	145.99%
100-760-495600	Insurance Reimbursements	\$ 75,000.00	\$ 4,109.64	\$ 30,603.77	\$ 44,396.23	40.81%
100-760-499800	Miscellaneous Receipts	\$ 1,000.00	\$ -	\$ 250.00	\$ 750.00	25.00%
	Other Revenue	\$ 109,500.00	\$ 4,279.64	\$ 158,085.29	\$ (48,585.29)	144.37%
100-760-511602	Reimbursed Overtime	\$ 45,000.00	\$ -	\$ -	\$ 45,000.00	0.00%
100-760-598230	Grant Expense Contractual	\$ 61,000.00	\$ -	\$ 143,889.00	\$ (82,889.00)	235.88%
	Contractual Services	\$ 106,000.00	\$ -	\$ 143,889.00	\$ (37,889.00)	135.74%
760	Police Revenue	\$ 564,300.00	\$ 42,343.72	\$ 386,305.32	\$ 177,994.68	68.46%
100-761-511600	Salary: All Personnel	\$ 3,652,461.68	\$ 255,432.94	\$ 1,442,347.30	\$ 2,210,114.38	39.49%
100-761-515000	Overtime	\$ 300,000.00	\$ 25,900.88	\$ 100,707.38	\$ 199,292.62	33.57%
100-761-515500	Vacation Pay	\$ 350,000.00	\$ 18,018.61	\$ 122,313.38	\$ 227,686.62	34.95%
100-761-515600	Holiday Pay	\$ 165,000.00	\$ 3,143.31	\$ 11,281.77	\$ 153,718.23	6.84%
100-761-515800	Sick Pay	\$ 140,000.00	\$ 15,149.81	\$ 38,740.82	\$ 101,259.18	27.67%
100-761-515801	Sick Payout	\$ 25,000.00	\$ -	\$ 41,608.53	\$ (16,608.53)	166.43%
100-761-515900	Injury Pay	\$ 200,000.00	\$ 5,657.60	\$ 37,003.04	\$ 162,996.96	18.50%
100-761-517000	Oasdi/city Share 6.2%	\$ 3,666.09	\$ 272.84	\$ 1,500.93	\$ 2,165.16	40.94%
100-761-517001	Medicare/city Share 1.45%	\$ 74,058.19	\$ 4,444.76	\$ 24,775.11	\$ 49,283.08	33.45%
100-761-517401	IMRF	\$ 3,855.31	\$ 296.56	\$ 1,625.89	\$ 2,229.42	42.17%
100-761-518000	Group Insurance	\$ 1,073,038.82	\$ 85,074.27	\$ 414,436.22	\$ 658,602.60	38.62%
100-761-518300	Workers Comp Insurance	\$ 228,486.36	\$ -	\$ -	\$ 228,486.36	0.00%
100-761-518900	Uniform Allowance	\$ 51,700.00	\$ -	\$ 48,033.34	\$ 3,666.66	92.91%
100-761-554300	Tools & Uniforms	\$ 43,000.00	\$ 1,089.49	\$ 5,168.09	\$ 37,831.91	12.02%
100-761-559000	Medical Expense/supplies	\$ 8,000.00	\$ -	\$ 600.00	\$ 7,400.00	7.50%
	Personnel	\$ 6,318,266.45	\$ 414,481.07	\$ 2,290,141.80	\$ 4,028,124.65	36.25%
100-761-519000	Training And Education	\$ 160,000.00	\$ 4,291.98	\$ 20,233.54	\$ 139,766.46	12.65%
	Training & Education	\$ 160,000.00	\$ 4,291.98	\$ 20,233.54	\$ 139,766.46	12.65%
100-761-520200	Office Supplies	\$ 4,000.00	\$ 69.78	\$ 425.27	\$ 3,574.73	10.63%
100-761-520201	Live-scan Deposit Account	\$ 3,000.00	\$ -	\$ 4,495.00	\$ (1,495.00)	149.83%
100-761-520400	Postage	\$ 1,000.00	\$ 41.25	\$ 68.89	\$ 931.11	6.89%
100-761-522400	General Supplies	\$ 6,000.00	\$ -	\$ 694.42	\$ 5,305.58	11.57%
100-761-525000	Police Ammunition	\$ 25,000.00	\$ -	\$ -	\$ 25,000.00	0.00%
100-761-529000	Equipment	\$ 45,000.00	\$ -	\$ 2,151.00	\$ 42,849.00	4.78%
100-761-556100	Gasoline/diesel Fuel	\$ 125,000.00	\$ 12,010.60	\$ 61,877.65	\$ 63,122.35	49.50%
	Supplies & Materials	\$ 209,000.00	\$ 12,121.63	\$ 69,712.23	\$ 139,287.77	33.36%
100-761-518100	Liability Insurance Premiums	\$ 110,673.98	\$ -	\$ -	\$ 110,673.98	0.00%
100-761-520905	Public Safety Dispatching Fee	\$ 425,000.00	\$ -	\$ 186,784.00	\$ 238,216.00	43.95%
100-761-524000	Lease/rental Of Equipment	\$ 425,000.00	\$ 31,976.92	\$ 125,574.74	\$ 299,425.26	29.55%
100-761-534000	Automotive Expense	\$ 85,000.00	\$ 4,283.72	\$ 19,215.59	\$ 65,784.41	22.61%
100-761-534101	Vehicle Towage	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
100-761-534400	Equipment Repairs	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	0.00%
100-761-538000	Maintenance Agreements	\$ 457,000.00	\$ 235,182.32	\$ 296,504.99	\$ 160,495.01	64.88%
100-761-551600	Dues And Subscriptions	\$ 12,500.00	\$ (599.00)	\$ 4,068.25	\$ 8,431.75	32.55%
100-761-555000	Radio Expense	\$ 25,000.00	\$ 8,345.71	\$ 13,509.51	\$ 11,490.49	54.04%
100-761-555001	Radio Equipment	\$ 20,000.00	\$ -	\$ 2,157.41	\$ 17,842.59	10.79%
100-761-555200	Radar Expense	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	0.00%
100-761-566700	Care Of Stray Animals	\$ 65,000.00	\$ 18,562.00	\$ 37,124.00	\$ 27,876.00	57.11%
100-761-569000	Other Contractual Service	\$ 6,000.00	\$ 235.48	\$ 362.68	\$ 5,637.32	6.04%
100-761-592500	Crime Prevention Expense	\$ 5,000.00	\$ 349.87	\$ 1,511.46	\$ 3,488.54	30.23%
100-761-592602	Canine Unit	\$ 8,500.00	\$ 1,091.98	\$ 1,166.62	\$ 7,333.38	13.72%
100-761-592604	Emergency Services Team	\$ 16,000.00	\$ 3,245.52	\$ 5,482.64	\$ 10,517.36	34.27%



General Ledger

General Fund Revenue vs Expense Detail

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Fiscal Year 2025

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
100-761-592606	Dui Enforcement	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	0.00%
100-761-592700	Shooting Range	\$ 5,000.00	\$ -	\$ 739.20	\$ 4,260.80	14.78%
100-761-598100	Public Relations	\$ 4,000.00	\$ -	\$ 20.69	\$ 3,979.31	0.52%
	Contractual Services	\$ 1,677,673.98	\$ 302,674.52	\$ 694,221.78	\$ 983,452.20	41.38%
100-761-587000	Machinery And Equipment	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	0.00%
100-761-587100	Office Equipment & Furniture	\$ 15,000.00	\$ 145.05	\$ 1,236.18	\$ 13,763.82	8.24%
	Capital Outlay	\$ 18,000.00	\$ 145.05	\$ 1,236.18	\$ 16,763.82	6.87%
100-761-551000	Printing And Publications	\$ 4,000.00	\$ -	\$ 209.19	\$ 3,790.81	5.23%
100-761-557200	License And Inspection Fees	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	0.00%
100-761-590600	Bank/Credit Card Charges	\$ 1,500.00	\$ 185.13	\$ 621.44	\$ 878.56	41.43%
100-761-595000	Reimbursement - Personal	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	0.00%
100-761-599000	Miscellaneous	\$ 5,000.00	\$ 952.15	\$ 1,452.53	\$ 3,547.47	29.05%
	Other Expenditures	\$ 14,000.00	\$ 1,137.28	\$ 2,283.16	\$ 11,716.84	16.31%
761	Police Patrol	\$ 8,396,940.43	\$ 734,851.53	\$ 3,077,828.69	\$ 5,319,111.74	36.65%
100-763-511600	Salary: All Personnel	\$ 991,869.23	\$ 81,039.89	\$ 424,566.73	\$ 567,302.50	42.80%
100-763-515000	Overtime	\$ 50,000.00	\$ 6,281.85	\$ 13,121.82	\$ 36,878.18	26.24%
100-763-515500	Vacation Pay	\$ 85,000.00	\$ 2,124.22	\$ 37,158.80	\$ 47,841.20	43.72%
100-763-515600	Holiday Pay	\$ 43,000.00	\$ 507.08	\$ 2,452.30	\$ 40,547.70	5.70%
100-763-515800	Sick Pay	\$ 20,000.00	\$ 961.92	\$ 2,242.48	\$ 17,757.52	11.21%
100-763-515900	Injury Pay	\$ 6,000.00	\$ -	\$ -	\$ 6,000.00	0.00%
100-763-517000	Oasdi/city Share 6.2%	\$ 2,300.00	\$ 341.50	\$ 1,887.20	\$ 412.80	82.05%
100-763-517001	Medicare/city Share 1.45%	\$ 17,340.10	\$ 1,278.47	\$ 6,926.17	\$ 10,413.93	39.94%
100-763-517401	IMRF	\$ 2,600.00	\$ 387.44	\$ 2,124.15	\$ 475.85	81.70%
100-763-518000	Group Insurance	\$ 466,904.18	\$ 27,081.74	\$ 135,470.72	\$ 331,433.46	29.01%
100-763-518900	Uniform Allowance	\$ 13,200.00	\$ -	\$ 12,100.00	\$ 1,100.00	91.67%
	Personnel	\$ 1,698,213.51	\$ 120,004.11	\$ 638,050.37	\$ 1,060,163.14	37.57%
100-763-519000	Training And Education	\$ 40,000.00	\$ 1,247.48	\$ 6,968.50	\$ 33,031.50	17.42%
	Training & Education	\$ 40,000.00	\$ 1,247.48	\$ 6,968.50	\$ 33,031.50	17.42%
100-763-520200	Office Supplies	\$ 2,000.00	\$ -	\$ 29.78	\$ 1,970.22	1.49%
100-763-520400	Postage	\$ 100.00	\$ -	\$ -	\$ 100.00	0.00%
100-763-522000	Photographic Supplies	\$ 2,000.00	\$ -	\$ 16.86	\$ 1,983.14	0.84%
100-763-522400	General Supplies	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	0.00%
100-763-529000	Equipment	\$ 2,000.00	\$ 176.27	\$ 1,178.56	\$ 821.44	58.93%
100-763-556100	Gasoline/diesel Fuel	\$ 12,000.00	\$ 1,041.25	\$ 5,553.80	\$ 6,446.20	46.28%
	Supplies & Materials	\$ 20,100.00	\$ 1,217.52	\$ 6,779.00	\$ 13,321.00	33.73%
100-763-524000	Lease/rental Of Equipment	\$ 3,600.00	\$ -	\$ 4,879.44	\$ (1,279.44)	135.54%
100-763-534000	Automotive Expense	\$ 7,000.00	\$ -	\$ 80.72	\$ 6,919.28	1.15%
100-763-534400	Equipment Repairs	\$ 250.00	\$ -	\$ -	\$ 250.00	0.00%
100-763-538000	Maintenance Agreements	\$ 4,500.00	\$ 958.23	\$ 1,875.47	\$ 2,624.53	41.68%
100-763-551600	Dues And Subscriptions	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.00%
100-763-560500	Consulting Services	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	0.00%
100-763-569000	Other Contractual Service	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
100-763-592600	Special Investigations Exp	\$ 12,000.00	\$ -	\$ 793.52	\$ 11,206.48	6.61%
100-763-592800	Polygraph Exam	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
100-763-592900	State Forfeiture Expense	\$ -	\$ 1,089.50	\$ 5,389.50	\$ (5,389.50)	0.00%
100-763-592901	Federal Forfeiture Expense	\$ -	\$ -	\$ 6,022.24	\$ (6,022.24)	0.00%
	Contractual Services	\$ 39,350.00	\$ 2,047.73	\$ 19,040.89	\$ 20,309.11	48.39%
100-763-587100	Office Equipment & Furniture	\$ 3,000.00	\$ -	\$ 204.87	\$ 2,795.13	6.83%
	Capital Outlay	\$ 3,000.00	\$ -	\$ 204.87	\$ 2,795.13	6.83%
100-763-551000	Printing And Publications	\$ 500.00	\$ 53.00	\$ 53.00	\$ 447.00	10.60%
100-763-554200	Meals Lodging	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	0.00%
100-763-595000	Reimbursement - Personal	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%



General Ledger

General Fund Revenue vs Expense Detail

Period 05 - 05

Fiscal Year 2025

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
100-763-599000	Miscellaneous	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.00%
	Other Expenditures	\$ 3,500.00	\$ 53.00	\$ 53.00	\$ 3,447.00	1.51%
763	Special Services	\$ 1,804,163.51	\$ 124,569.84	\$ 671,096.63	\$ 1,133,066.88	37.20%
100-764-511600	Salary: All Personnel	\$ 337,735.09	\$ 26,441.95	\$ 138,982.77	\$ 198,752.32	41.15%
100-764-515000	Overtime	\$ 19,000.00	\$ 632.85	\$ 8,699.44	\$ 10,300.56	45.79%
100-764-515500	Vacation Pay	\$ 25,000.00	\$ 1,472.52	\$ 9,889.02	\$ 15,110.98	39.56%
100-764-515600	Holiday Pay	\$ 19,000.00	\$ 1,877.76	\$ 5,427.68	\$ 13,572.32	28.57%
100-764-515800	Sick Pay	\$ 12,000.00	\$ 976.56	\$ 11,428.11	\$ 571.89	95.23%
100-764-517000	Oasdi/city Share 6.2%	\$ 25,589.58	\$ 1,842.89	\$ 10,271.19	\$ 15,318.39	40.14%
100-764-517001	Medicare/city Share 1.45%	\$ 5,984.66	\$ 430.99	\$ 2,402.03	\$ 3,582.63	40.14%
100-764-517401	IMRF	\$ 26,910.33	\$ 2,047.40	\$ 11,372.66	\$ 15,537.67	42.26%
100-764-518000	Group Insurance	\$ 102,032.96	\$ 9,168.18	\$ 47,221.33	\$ 54,811.63	46.28%
100-764-554300	Uniforms And Tools	\$ 3,000.00	\$ 120.16	\$ 282.51	\$ 2,717.49	9.42%
100-764-559000	Medical Expense/supplies	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
	Personnel	\$ 576,752.62	\$ 45,011.26	\$ 245,976.74	\$ 330,775.88	42.65%
100-764-519000	Training And Education	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	0.00%
	Training & Education	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	0.00%
100-764-520200	Office Supplies	\$ 2,000.00	\$ 73.86	\$ 859.77	\$ 1,140.23	42.99%
100-764-520400	Postage	\$ 5,000.00	\$ 443.26	\$ 1,813.42	\$ 3,186.58	36.27%
100-764-522400	General Supplies	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
100-764-529000	Equipment	\$ 1,000.00	\$ 289.77	\$ 657.28	\$ 342.72	65.73%
	Supplies & Materials	\$ 8,500.00	\$ 806.89	\$ 3,330.47	\$ 5,169.53	39.18%
100-764-524000	Lease/rental Of Equipment	\$ 2,500.00	\$ -	\$ 813.24	\$ 1,686.76	32.53%
100-764-538000	Maintenance Agreements	\$ 9,000.00	\$ 669.51	\$ 1,333.55	\$ 7,666.45	14.82%
	Contractual Services	\$ 11,500.00	\$ 669.51	\$ 2,146.79	\$ 9,353.21	18.67%
100-764-587100	Office Equipment & Furniture	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	0.00%
	Capital Outlay	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	0.00%
100-764-551000	Printing And Publications	\$ 1,500.00	\$ -	\$ 797.85	\$ 702.15	53.19%
100-764-554200	Meals Lodging	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
100-764-599000	Miscellaneous	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
	Other Expenditures	\$ 2,500.00	\$ -	\$ 797.85	\$ 1,702.15	31.91%
764	Police Records	\$ 602,252.62	\$ 46,487.66	\$ 252,251.85	\$ 350,000.77	41.88%
100-766-451700	Property Clean Up Fees	\$ -	\$ 16,675.00	\$ 53,469.00	\$ (53,469.00)	0.00%
	Fines And Forfeitures	\$ -	\$ 16,675.00	\$ 53,469.00	\$ (53,469.00)	0.00%
100-766-511600	Salary: All Personnel	\$ 158,230.25	\$ 12,422.61	\$ 68,618.10	\$ 89,612.15	43.37%
100-766-515000	Overtime	\$ 10,000.00	\$ 249.99	\$ 2,538.37	\$ 7,461.63	25.38%
100-766-515500	Vacation Pay	\$ 6,879.58	\$ 256.40	\$ 787.22	\$ 6,092.36	11.44%
100-766-515600	Holiday Pay	\$ 6,879.58	\$ 675.65	\$ 2,026.95	\$ 4,852.63	29.46%
100-766-515800	Sick Pay	\$ 6,879.58	\$ 158.34	\$ 3,196.47	\$ 3,683.11	46.46%
100-766-517000	Oasdi/city Share 6.2%	\$ 11,089.88	\$ 811.03	\$ 4,624.48	\$ 6,465.40	41.70%
100-766-517001	Medicare/city Share 1.45%	\$ 2,593.60	\$ 189.68	\$ 1,081.54	\$ 1,512.06	41.70%
100-766-517401	IMRF	\$ 11,662.26	\$ 897.35	\$ 5,005.26	\$ 6,657.00	42.92%
100-766-518000	Group Insurance	\$ 30,014.03	\$ 4,485.56	\$ 22,458.81	\$ 7,555.22	74.83%
100-766-518300	Workers Comp Insurance	\$ 4,375.12	\$ -	\$ -	\$ 4,375.12	0.00%
100-766-554300	Uniforms And Tools	\$ 3,400.00	\$ 291.76	\$ 1,091.76	\$ 2,308.24	32.11%
100-766-559000	Medical Expense/supplies	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.00%
	Personnel	\$ 253,003.88	\$ 20,438.37	\$ 111,428.96	\$ 141,574.92	44.04%
100-766-519000	Training And Education	\$ 8,500.00	\$ -	\$ 340.00	\$ 8,160.00	4.00%
	Training & Education	\$ 8,500.00	\$ -	\$ 340.00	\$ 8,160.00	4.00%
100-766-520200	Office Supplies	\$ 500.00	\$ -	\$ 148.60	\$ 351.40	29.72%
100-766-520400	Postage	\$ 1,000.00	\$ 31.07	\$ 286.92	\$ 713.08	28.69%
100-766-522400	General Supplies	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.00%



General Ledger

General Fund Revenue vs Expense Detail

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Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
100-766-529000	Equipment	\$ 2,500.00	\$ 65.93	\$ 218.71	\$ 2,281.29	8.75%
100-766-556100	Gasoline/diesel Fuel	\$ 8,000.00	\$ -	\$ -	\$ 8,000.00	0.00%
	Supplies & Materials	\$ 13,000.00	\$ 97.00	\$ 654.23	\$ 12,345.77	5.03%
100-766-518100	Liability Insurance Premiums	\$ 4,638.80	\$ -	\$ -	\$ 4,638.80	0.00%
100-766-534000	Automotive Expense	\$ 5,000.00	\$ 79.32	\$ 1,602.28	\$ 3,397.72	32.05%
100-766-534101	Vehicle Towage	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
100-766-534200	Building & Grounds Repair	\$ 135,000.00	\$ 3,350.00	\$ 15,084.50	\$ 119,915.50	11.17%
100-766-534400	Equipment Repairs	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
100-766-536100	Property Cleanup Fees	\$ 200,000.00	\$ 56,160.00	\$ 129,330.00	\$ 70,670.00	64.67%
100-766-555000	Radio Expense	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.00%
100-766-569000	Other Contractual Service	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	0.00%
	Contractual Services	\$ 348,638.80	\$ 59,589.32	\$ 146,016.78	\$ 202,622.02	41.88%
100-766-587001	Lease/Purchase Equipmen	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.00%
100-766-587100	Office Equipment & Furniture	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.00%
100-766-587500	Vehicles	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.00%
	Capital Outlay	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	0.00%
100-766-551000	Printing And Publications	\$ 500.00	\$ 31.00	\$ 529.50	\$ (29.50)	105.90%
100-766-590600	Bank/Credit Card Fees	\$ 6,500.00	\$ 774.14	\$ 2,935.14	\$ 3,564.86	45.16%
100-766-593300	Lien Filing & Release Fees	\$ 6,500.00	\$ 897.00	\$ 2,553.00	\$ 3,947.00	39.28%
100-766-599000	Miscellaneous	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.00%
	Other Expenditures	\$ 14,500.00	\$ 1,702.14	\$ 6,017.64	\$ 8,482.36	41.50%
766	Code Enforcem	\$ (640,642.68)	\$ (65,151.83)	\$ (210,988.61)	\$ (429,654.07)	32.93%
100-793-427000	Plan Review Services	\$ 1,200.00	\$ 700.00	\$ 1,300.00	\$ (100.00)	108.33%
100-793-451400	Electrical Inspection Fee	\$ 4,000.00	\$ 150.00	\$ 924.00	\$ 3,076.00	23.10%
100-793-451700	Property Cleanup Fees	\$ -	\$ -	\$ (708.32)	\$ 708.32	0.00%
	Fees/Charges For Service	\$ 5,200.00	\$ 850.00	\$ 1,515.68	\$ 3,684.32	29.15%
100-793-420500	Hvac License	\$ 9,000.00	\$ -	\$ 200.00	\$ 8,800.00	2.22%
100-793-420800	Electrical Contractors License	\$ 11,000.00	\$ 100.00	\$ 1,400.00	\$ 9,600.00	12.73%
100-793-423000	Home Occupation License	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	0.00%
100-793-425500	Hvac Permit	\$ 15,000.00	\$ 5,121.00	\$ 9,976.00	\$ 5,024.00	66.51%
100-793-425700	Special Use Permit	\$ 5,500.00	\$ 250.00	\$ 1,155.00	\$ 4,345.00	21.00%
100-793-425800	Application Fee	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	100.00%
100-793-426000	Electrical Permits	\$ 22,000.00	\$ 5,722.00	\$ 25,459.00	\$ (3,459.00)	115.72%
100-793-426100	Enterprise Zone Fee	\$ 5,000.00	\$ -	\$ 546.55	\$ 4,453.45	10.93%
100-793-426400	Building And Rezoning Permit	\$ 170,000.00	\$ 25,669.00	\$ 83,993.00	\$ 86,007.00	49.41%
100-793-451200	Plumbing Permits	\$ 25,000.00	\$ 1,650.00	\$ 9,496.00	\$ 15,504.00	37.98%
	Licenses And Permits	\$ 265,000.00	\$ 38,512.00	\$ 133,225.55	\$ 131,774.45	50.27%
100-793-499800	Miscellaneous Receipts	\$ -	\$ -	\$ (136.50)	\$ 136.50	0.00%
100-793-499802	Cash Over/short	\$ -	\$ 20.00	\$ 40.00	\$ (40.00)	0.00%
	Other Revenue	\$ -	\$ 20.00	\$ (96.50)	\$ 96.50	0.00%
100-793-511600	Salary: All Personnel	\$ 277,168.90	\$ 16,918.26	\$ 92,277.45	\$ 184,891.45	33.29%
100-793-515000	Overtime	\$ 1,000.00	\$ -	\$ 1,906.96	\$ (906.96)	190.70%
100-793-515500	Vacation Pay	\$ 11,844.82	\$ -	\$ 2,827.26	\$ 9,017.56	23.87%
100-793-515600	Holiday Pay	\$ 11,844.82	\$ 895.05	\$ 2,417.79	\$ 9,427.03	20.41%
100-793-515800	Sick Pay	\$ 7,106.89	\$ 100.26	\$ 777.55	\$ 6,329.34	10.94%
100-793-517000	Oasdi/city Share 6.2%	\$ 19,093.86	\$ 1,060.64	\$ 6,018.23	\$ 13,075.63	31.52%
100-793-517001	Medicare/city Share 1.45%	\$ 4,465.50	\$ 248.07	\$ 1,407.53	\$ 3,057.97	31.52%
100-793-517401	IMRF	\$ 20,079.35	\$ 1,167.98	\$ 6,533.52	\$ 13,545.83	32.54%
100-793-518000	Group Insurance	\$ 42,804.36	\$ 5,396.06	\$ 24,997.65	\$ 17,806.71	58.40%
100-793-518300	Workers Comp Insurance	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	0.00%
100-793-554300	Uniforms And Tools	\$ 10,000.00	\$ -	\$ 400.00	\$ 9,600.00	4.00%
	Personnel	\$ 409,408.50	\$ 25,786.32	\$ 139,563.94	\$ 269,844.56	34.09%



General Ledger

General Fund Revenue vs Expense Detail

Period 05 - 05

Fiscal Year 2025

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
100-793-519000	Training And Education	\$ 5,000.00	\$ 60.00	\$ 165.00	\$ 4,835.00	3.30%
	Training & Education	\$ 5,000.00	\$ 60.00	\$ 165.00	\$ 4,835.00	3.30%
100-793-520200	Office Supplies	\$ 1,500.00	\$ 14.27	\$ 42.84	\$ 1,457.16	2.86%
100-793-520400	Postage	\$ 1,500.00	\$ 57.35	\$ 306.47	\$ 1,193.53	20.43%
100-793-522400	General Supplies	\$ 500.00	\$ -	\$ 1,619.19	\$ (1,119.19)	323.84%
100-793-556100	Gasoline/diesel Fuel	\$ 6,000.00	\$ 194.60	\$ 1,690.50	\$ 4,309.50	28.18%
	Supplies & Materials	\$ 9,500.00	\$ 266.22	\$ 3,659.00	\$ 5,841.00	38.52%
100-793-518100	Liability Insurance Premiums	\$ 3,500.00	\$ -	\$ -	\$ 3,500.00	0.00%
100-793-524000	Lease/rental Of Equipment	\$ 47,760.00	\$ 2,029.19	\$ 10,145.95	\$ 37,614.05	21.24%
100-793-534000	Automotive Expense	\$ 5,000.00	\$ 28.00	\$ 1,682.20	\$ 3,317.80	33.64%
100-793-551600	Dues And Subscriptions	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	0.00%
100-793-569000	Other Contractual Service	\$ 60,000.00	\$ -	\$ 23,047.85	\$ 36,952.15	38.41%
100-793-599801	Computer Software	\$ 12,000.00	\$ 10,000.00	\$ 10,000.00	\$ 2,000.00	83.33%
	Contractual Services	\$ 133,260.00	\$ 12,057.19	\$ 44,876.00	\$ 88,384.00	33.68%
100-793-587100	Office Equipment & Furniture	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
	Capital Outlay	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
100-793-551000	Printing And Publications	\$ 2,000.00	\$ 190.00	\$ 1,704.92	\$ 295.08	85.25%
	Other Expenditures	\$ 2,000.00	\$ 190.00	\$ 1,704.92	\$ 295.08	85.25%
793	Inspections	\$ (289,468.50)	\$ 1,022.27	\$ (55,324.13)	\$ (234,144.37)	19.11%
100-990-410100	Real Estate Tax	\$ 4,934,332.00	\$ 708,917.83	\$ 3,482,054.83	\$ 1,452,277.17	70.57%
100-990-410900	Use Tax	\$ 1,200,000.00	\$ 89,030.27	\$ 472,992.94	\$ 727,007.06	39.42%
100-990-411000	Municipal Sales Tax	\$ 6,900,000.00	\$ 570,122.36	\$ 2,849,614.31	\$ 4,050,385.69	41.30%
100-990-411004	Home Rule Sales Tax	\$ 7,725,000.00	\$ 634,628.84	\$ 3,146,124.76	\$ 4,578,875.24	40.73%
100-990-411005	Local Cannabis Sales Tax	\$ 190,000.00	\$ 15,149.97	\$ 82,486.94	\$ 107,513.06	43.41%
100-990-411100	Utility Tax	\$ 4,000,000.00	\$ -	\$ -	\$ 4,000,000.00	0.00%
100-990-411110	Utility Tax Electric	\$ -	\$ 202,164.15	\$ 794,152.84	\$ (794,152.84)	0.00%
100-990-411120	Utility Tax Natural Gas	\$ -	\$ 44,829.80	\$ 152,998.13	\$ (152,998.13)	0.00%
100-990-411130	Utility Tax Water	\$ -	\$ 45,108.12	\$ 173,381.38	\$ (173,381.38)	0.00%
100-990-412000	Replacement P/p Tax - State	\$ 3,000,000.00	\$ -	\$ 922,829.37	\$ 2,077,170.63	30.76%
100-990-412300	Video Gaming Tax	\$ 720,000.00	\$ 56,941.67	\$ 301,374.27	\$ 418,625.73	41.86%
100-990-413000	Illinois Income Tax	\$ 5,356,000.00	\$ 277,717.75	\$ 2,374,022.03	\$ 2,981,977.97	44.32%
100-990-414100	Food & Beverage Tax	\$ 1,648,000.00	\$ 101,064.25	\$ 644,758.12	\$ 1,003,241.88	39.12%
100-990-414200	Packaged Liquor Tax	\$ 225,000.00	\$ 15,861.02	\$ 89,953.61	\$ 135,046.39	39.98%
100-990-455002	Municipal Telecommunicatns	\$ 310,000.00	\$ 22,998.60	\$ 124,732.63	\$ 185,267.37	40.24%
100-990-496200	PPRT Tax Clearing Acct	\$ 210,000.00	\$ (6,775.66)	\$ 47,648.96	\$ 162,351.04	22.69%
	Taxes	\$ 36,418,332.00	\$ 2,777,758.97	\$ 15,659,125.12	\$ 20,759,206.88	43.00%
100-990-455001	Ameren Franchise	\$ 335,600.00	\$ 27,966.66	\$ 139,833.33	\$ 195,766.67	41.67%
100-990-455003	Franchise Fee - Cable Tv	\$ 350,000.00	\$ 14,229.59	\$ 68,887.48	\$ 281,112.52	19.68%
100-990-455004	Good Energy Revenue	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	0.00%
100-990-458000	TC3 Service Fee	\$ 35,000.00	\$ 1,250.00	\$ 6,250.00	\$ 28,750.00	17.86%
	Fees/Charges For Service	\$ 725,600.00	\$ 43,446.25	\$ 214,970.81	\$ 510,629.19	29.63%
100-990-463500	Late Payment Penalty	\$ 6,000.00	\$ 234.95	\$ 1,574.20	\$ 4,425.80	26.24%
100-990-463600	Interest Charge	\$ 1,500.00	\$ 32.11	\$ 339.73	\$ 1,160.27	22.65%
	Fines And Forfeitures	\$ 7,500.00	\$ 267.06	\$ 1,913.93	\$ 5,586.07	25.52%
100-990-490100	Interest Earnings	\$ 600,000.00	\$ 51,504.85	\$ 270,062.15	\$ 329,937.85	45.01%
	Investment Earnings	\$ 600,000.00	\$ 51,504.85	\$ 270,062.15	\$ 329,937.85	45.01%
100-990-454500	Other Contractual Revenue	\$ 50,000.00	\$ 10,664.69	\$ 39,128.72	\$ 10,871.28	78.26%
100-990-498900	Non Sufficient Funds Fee	\$ -	\$ 25.00	\$ (25.00)	\$ 25.00	0.00%
100-990-499800	Miscellaneous Receipts	\$ -	\$ 369.58	\$ 4,760.33	\$ (4,760.33)	0.00%
	Other Revenue	\$ 50,000.00	\$ 11,059.27	\$ 43,864.05	\$ 6,135.95	87.73%
100-990-440924	Transfer From Llibrary	\$ 15,000.00	\$ -	\$ 3,750.00	\$ 11,250.00	25.00%
	Transfers From Other Funds	\$ 15,000.00	\$ -	\$ 3,750.00	\$ 11,250.00	25.00%



General Ledger

General Fund Revenue vs Expense Detail

Period 05 - 05

Fiscal Year 2025

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
100-990-520200	Office Supplies	\$ -	\$ -	\$ 15.95	\$ (15.95)	0.00%
100-990-520400	Postage	\$ -	\$ 760.68	\$ 400.42	\$ (400.42)	0.00%
	Supplies & Materials	\$ -	\$ 760.68	\$ 416.37	\$ (416.37)	0.00%
100-990-524000	Lease/rental Of Equipment	\$ 5,000.00	\$ 610.66	\$ 3,256.00	\$ 1,744.00	65.12%
100-990-538000	Maintenance Agreements	\$ 10,000.00	\$ 999.37	\$ 2,394.79	\$ 7,605.21	23.95%
100-990-560100	Auditing Fees	\$ 100,000.00	\$ -	\$ 30,285.00	\$ 69,715.00	30.29%
100-990-565900	Citylink Contract	\$ 210,000.00	\$ -	\$ -	\$ 210,000.00	0.00%
100-990-569000	Other Contractual Service	\$ 110,000.00	\$ 233.56	\$ 2,243.60	\$ 107,756.40	2.04%
100-990-590900	Police And Fire Commission	\$ 20,000.00	\$ -	\$ 1,824.60	\$ 18,175.40	9.12%
	Contractual Services	\$ 455,000.00	\$ 1,843.59	\$ 40,003.99	\$ 414,996.01	8.79%
100-990-580200	Land Purchase	\$ 2,350,000.00	\$ -	\$ 2,000,000.00	\$ 350,000.00	85.11%
	Capital Outlay	\$ 2,350,000.00	\$ -	\$ 2,000,000.00	\$ 350,000.00	85.11%
100-990-551000	Printing And Publications	\$ 1,000.00	\$ -	\$ 1,152.94	\$ (152.94)	115.29%
100-990-590600	Bank Charges	\$ 1,500.00	\$ 60.00	\$ 340.00	\$ 1,160.00	22.67%
100-990-599000	Miscellaneous	\$ -	\$ -	\$ (951.62)	\$ 951.62	0.00%
100-990-599999	Contingency	\$ 500,000.00	\$ -	\$ -	\$ 500,000.00	0.00%
	Other Expenditures	\$ 502,500.00	\$ 60.00	\$ 541.32	\$ 501,958.68	0.11%
100-990-590400	Interest Paid	\$ 34,713.33	\$ 2,788.89	\$ 13,906.91	\$ 20,806.42	40.06%
100-990-591400	Loan payments	\$ 80,149.10	\$ 6,605.14	\$ 33,063.24	\$ 47,085.86	41.25%
	Debt Service	\$ 114,862.43	\$ 9,394.03	\$ 46,970.15	\$ 67,892.28	40.89%
100-990-520445	Transfer To Capital Projects	\$ 870,000.00	\$ -	\$ 870,000.00	\$ -	100.00%
100-990-520525	Transfer To Pekin Airport	\$ 318,200.00	\$ -	\$ -	\$ 318,200.00	0.00%
100-990-520941	Transfer To Police Pension	\$ 2,284,493.79	\$ -	\$ 21,926.94	\$ 2,262,566.85	0.96%
100-990-520944	Transfer To Fire Pension	\$ 4,345,387.58	\$ -	\$ 25,722.00	\$ 4,319,665.58	0.59%
	Transfers To Other Funds	\$ 7,818,081.37	\$ -	\$ 917,648.94	\$ 6,900,432.43	11.74%
990	General Operations	\$ 26,575,988.20	\$ 2,871,978.10	\$ 13,188,105.29	\$ 13,387,882.91	49.62%
100	General Fund	\$ (777,700.70)	\$ 813,811.68	\$ 2,591,341.54	\$ (3,369,042.24)	-333.21%
Revenue Total		\$ 40,655,628.00	\$ 3,040,557.83	\$ 17,481,804.93	\$ 23,173,823.07	43.00%
Expense Total		\$ 41,433,328.70	\$ 2,226,746.15	\$ 14,890,463.39	\$ 26,542,865.31	35.94%
Grand Total		\$ (777,700.70)	\$ 813,811.68	\$ 2,591,341.54	\$ (3,369,042.24)	-3.33%

General Ledger

Non General Fund Revenue vs Expense Detail

Period 05 - 05

Fiscal Year 2025

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
208	Tourism					
208-208-411005	Home Rule Motel Tax	\$ 375,000.00	\$ 2,448.58	\$ 126,946.70	\$ 248,053.30	33.85%
	Taxes	\$ 375,000.00	\$ 2,448.58	\$ 126,946.70	\$ 248,053.30	33.85%
208-208-463500	Late Payment Penalty	\$ 500.00	\$ -	\$ 303.02	\$ 196.98	60.60%
208-208-463600	Interest Charges	\$ 250.00	\$ -	\$ 60.60	\$ 189.40	24.24%
	Fines And Forfeitures	\$ 750.00	\$ -	\$ 363.62	\$ 386.38	48.48%
208-208-490100	Interest Earnings	\$ 350.00	\$ 1,982.51	\$ 9,632.25	\$ (9,282.25)	2752.07%
	Investment Earnings	\$ 350.00	\$ 1,982.51	\$ 9,632.25	\$ (9,282.25)	2752.07%
208-208-499201	Tourism Contributions	\$ 2,500.00	\$ -	\$ 1,000.00	\$ 1,500.00	40.00%
208-208-499800	Miscellaneous Receipts	\$ -	\$ 5,620.50	\$ 7,310.50	\$ (7,310.50)	0.00%
	Other Revenue	\$ 2,500.00	\$ 5,620.50	\$ 8,310.50	\$ (5,810.50)	332.42%
208-208-511600	Salary: All Personnel	\$ 15,126.86	\$ 204.75	\$ 595.59	\$ 14,531.27	3.94%
208-208-511601	Admin Cost Allocation	\$ -	\$ 1,113.81	\$ 5,643.56	\$ (5,643.56)	0.00%
208-208-515500	Vacation Pay	\$ 990.84	\$ 14.64	\$ 227.98	\$ 762.86	23.01%
208-208-515600	Holiday Pay	\$ 660.56	\$ 60.89	\$ 182.67	\$ 477.89	27.65%
208-208-515800	Sick Pay	\$ 396.34	\$ 28.46	\$ 89.98	\$ 306.36	22.70%
208-208-517000	Oasdi/city Share 6.2%	\$ 1,064.82	\$ 84.80	\$ 403.15	\$ 661.67	37.86%
208-208-517001	Medicare/city Share 1.45%	\$ 249.03	\$ 19.90	\$ 94.47	\$ 154.56	37.94%
208-208-517401	IMRF	\$ 1,119.78	\$ 92.84	\$ 439.84	\$ 679.94	39.28%
208-208-518000	Group Insurance	\$ 2,184.16	\$ 369.37	\$ 1,666.82	\$ 517.34	76.31%
	Personnel	\$ 21,792.39	\$ 1,989.46	\$ 9,344.06	\$ 12,448.33	42.88%
208-208-519000	Training And Education	\$ -	\$ -	\$ 25.07	\$ (25.07)	0.00%
	Training & Education	\$ -	\$ -	\$ 25.07	\$ (25.07)	0.00%
208-208-520400	Postage	\$ -	\$ 20.50	\$ 20.50	\$ (20.50)	0.00%
208-208-598505	Special Events	\$ 66,000.00	\$ 18,638.52	\$ 23,612.00	\$ 42,388.00	35.78%
	Supplies & Materials	\$ 66,000.00	\$ 18,659.02	\$ 23,632.50	\$ 42,367.50	35.81%
208-208-551600	Dues And Subscriptions	\$ 32,500.00	\$ -	\$ 32,500.00	\$ -	100.00%
208-208-560500	Consulting Services	\$ 30,000.00	\$ 2,923.20	\$ 7,747.00	\$ 22,253.00	25.82%
208-208-569000	Other Contractual Service	\$ -	\$ 180.41	\$ 798.00	\$ (798.00)	0.00%
208-208-573100	Grants	\$ 25,000.00	\$ -	\$ 2,979.21	\$ 22,020.79	11.92%
208-208-598100	Public Relations	\$ 30,000.00	\$ 4,088.98	\$ 10,387.25	\$ 19,612.75	34.62%
	Contractual Services	\$ 117,500.00	\$ 7,192.59	\$ 54,411.46	\$ 63,088.54	46.31%
208-208-580201	Land Improvements	\$ 30,000.00	\$ -	\$ -	\$ 30,000.00	0.00%
	Capital Outlay	\$ 30,000.00	\$ -	\$ -	\$ 30,000.00	0.00%
208-208-597700	Sponsorships	\$ 63,750.00	\$ 1,470.00	\$ 58,720.00	\$ 5,030.00	92.11%
	Other Expenditures	\$ 63,750.00	\$ 1,470.00	\$ 58,720.00	\$ 5,030.00	92.11%
208	Tourism	\$ 79,557.61	\$ (19,259.48)	\$ (880.02)	\$ 80,437.63	-1.11%
223	Solid Waste					
223-023-452300	Bulk Item Garbage Fees	\$ -	\$ 1,580.00	\$ 8,420.00	\$ (8,420.00)	0.00%
223-023-452400	Garbage Fees Non-resident	\$ -	\$ 112.50	\$ 412.50	\$ (412.50)	0.00%
223-023-459000	Sanitation Fee	\$ 3,540,077.50	\$ 295,660.95	\$ 1,480,087.05	\$ 2,059,990.45	41.81%
223-023-459400	Special Refuse Pickups	\$ 2,500.00	\$ 264.00	\$ 1,344.12	\$ 1,155.88	53.76%
	Fees/Charges For Service	\$ 3,542,577.50	\$ 297,617.45	\$ 1,490,263.67	\$ 2,052,313.83	42.07%
223-023-490100	Interest Earnings	\$ -	\$ 755.08	\$ 3,184.75	\$ (3,184.75)	0.00%
	Investment Earnings	\$ -	\$ 755.08	\$ 3,184.75	\$ (3,184.75)	0.00%
223-023-491500	Sale Of Municipal Property	\$ 50,000.00	\$ 2,640.00	\$ 15,660.00	\$ 34,340.00	31.32%
	Other Revenue	\$ 50,000.00	\$ 2,640.00	\$ 15,660.00	\$ 34,340.00	31.32%
223-023-511600	Salary: All Personnel	\$ 613,374.45	\$ 26,935.38	\$ 160,941.50	\$ 452,432.95	26.24%
223-023-511601	Admin Cost Allocation	\$ -	\$ 12,210.69	\$ 62,530.85	\$ (62,530.85)	0.00%
223-023-515000	Overtime	\$ 30,900.00	\$ 3,382.86	\$ 12,450.19	\$ 18,449.81	40.29%
223-023-515500	Vacation Pay	\$ 31,874.37	\$ 876.25	\$ 7,046.64	\$ 24,827.73	22.11%
223-023-515600	Holiday Pay	\$ 26,780.00	\$ 2,341.66	\$ 6,553.62	\$ 20,226.38	24.47%
223-023-515800	Sick Pay	\$ 12,469.60	\$ 569.18	\$ 2,938.92	\$ 9,530.68	23.57%
223-023-515900	Compensated Absences	\$ 9,270.00	\$ -	\$ -	\$ 9,270.00	0.00%
223-023-517000	Oasdi/city Share 6.2%	\$ 44,232.07	\$ 2,737.65	\$ 15,117.97	\$ 29,114.10	34.18%
223-023-517001	Medicare/city Share 1.45%	\$ 10,450.23	\$ 640.19	\$ 3,535.60	\$ 6,914.63	33.83%



General Ledger

Non General Fund Revenue vs Expense Detail

Period 05 - 05

Fiscal Year 2025

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
223-023-517401	IMRF	\$ 65,926.11	\$ 3,014.83	\$ 16,435.08	\$ 49,491.03	24.93%
223-023-518000	Group Insurance	\$ 188,546.85	\$ 15,012.47	\$ 76,679.36	\$ 111,867.49	40.67%
223-023-518300	Workers Comp Insurance	\$ 45,000.00	\$ -	\$ -	\$ 45,000.00	0.00%
223-023-554300	Uniforms And Tools	\$ 4,000.00	\$ -	\$ 2,889.51	\$ 1,110.49	72.24%
223-023-559000	Medical Expense/supplies	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
	Personnel	\$ 1,083,323.68	\$ 67,721.16	\$ 367,119.24	\$ 716,204.44	33.89%
223-023-519000	Training And Education	\$ -	\$ -	\$ 28.66	\$ (28.66)	0.00%
	Training & Education	\$ -	\$ -	\$ 28.66	\$ (28.66)	0.00%
223-023-520200	Office Supplies	\$ 300.00	\$ -	\$ 120.98	\$ 179.02	40.33%
223-023-520400	Postage	\$ 34,000.00	\$ 3,277.30	\$ 15,907.76	\$ 18,092.24	46.79%
223-023-522400	General Supplies	\$ 2,000.00	\$ 223.34	\$ 1,175.35	\$ 824.65	58.77%
223-023-529000	Equipment	\$ 65,000.00	\$ -	\$ 9,031.80	\$ 55,968.20	13.90%
223-023-556100	Gasoline/diesel Fuel	\$ 160,000.00	\$ 16,811.24	\$ 90,646.36	\$ 69,353.64	56.65%
	Supplies & Materials	\$ 261,300.00	\$ 20,311.88	\$ 116,882.25	\$ 144,417.75	44.73%
223-023-518100	Liability Insurance Premiums	\$ 29,355.00	\$ -	\$ -	\$ 29,355.00	0.00%
223-023-524000	Lease/rental Of Equipment	\$ 1,200.00	\$ -	\$ -	\$ 1,200.00	0.00%
223-023-534000	Automotive Expense	\$ 150,000.00	\$ 18,024.99	\$ 63,901.06	\$ 86,098.94	42.60%
223-023-538000	Maintenance Agreements	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	0.00%
223-023-560100	Auditing Fees	\$ 2,500.00	\$ -	\$ 2,500.00	\$ -	100.00%
223-023-561000	legal fees	\$ 800.00	\$ -	\$ 400.04	\$ 399.96	50.01%
223-023-566500	Landfill Expense	\$ 672,000.00	\$ 81,110.72	\$ 256,939.76	\$ 415,060.24	38.24%
223-023-569000	Other Contractual Service	\$ 50,000.00	\$ 6,364.33	\$ 27,838.19	\$ 22,161.81	55.68%
	Contractual Services	\$ 907,355.00	\$ 105,500.04	\$ 351,579.05	\$ 555,775.95	38.75%
223-023-551000	Printing And Publications	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
223-023-557200	License And Inspection Fees	\$ 500.00	\$ -	\$ (173.00)	\$ 673.00	-34.60%
223-023-590600	Bank/Credit Card Fees	\$ 15,000.00	\$ 1,970.58	\$ 9,188.79	\$ 5,811.21	61.26%
	Other Expenditures	\$ 16,000.00	\$ 1,970.58	\$ 9,015.79	\$ 6,984.21	56.35%
223-023-590400	Interest Paid	\$ 39,747.02	\$ -	\$ -	\$ 39,747.02	0.00%
223-023-591000	Bond Principal Retired	\$ 128,252.98	\$ -	\$ -	\$ 128,252.98	0.00%
	Debt Service	\$ 168,000.00	\$ -	\$ -	\$ 168,000.00	0.00%
023	Garbage	\$ 1,156,598.82	\$ 105,508.87	\$ 664,483.43	\$ 492,115.39	57.45%
223-025-511600	Salary: All Personnel	\$ 123,600.00	\$ 12,962.40	\$ 71,249.01	\$ 52,350.99	57.64%
223-025-515000	Overtime	\$ 8,755.00	\$ 707.04	\$ 2,121.12	\$ 6,633.88	24.23%
223-025-515500	Vacation Pay	\$ 2,575.00	\$ -	\$ 471.36	\$ 2,103.64	18.31%
223-025-515600	Holiday Pay	\$ 4,340.48	\$ 707.04	\$ 2,121.12	\$ 2,219.36	48.87%
223-025-515800	Sick Pay	\$ 3,670.33	\$ 471.36	\$ 2,990.19	\$ 680.14	81.47%
223-025-515900	Compensated Absences	\$ 1,545.00	\$ -	\$ -	\$ 1,545.00	0.00%
223-025-517000	Oasdi/city Share 6.2%	\$ 8,780.34	\$ 875.28	\$ 4,746.07	\$ 4,034.27	54.05%
223-025-517001	Medicare/city Share 1.45%	\$ 2,173.73	\$ 204.70	\$ 1,110.03	\$ 1,063.70	51.07%
223-025-517401	IMRF	\$ 13,028.68	\$ 968.06	\$ 5,147.61	\$ 7,881.07	39.51%
223-025-518000	Group Insurance	\$ 49,800.25	\$ 5,357.31	\$ 26,427.58	\$ 23,372.67	53.07%
223-025-554300	Uniforms And Tools	\$ 1,250.00	\$ -	\$ 1,689.49	\$ (439.49)	135.16%
	Personnel	\$ 219,518.81	\$ 22,253.19	\$ 118,073.58	\$ 101,445.23	53.79%
223-025-522400	General Supplies	\$ 200.00	\$ -	\$ 221.02	\$ (21.02)	110.51%
223-025-529000	Equipment	\$ -	\$ -	\$ 5,650.00	\$ (5,650.00)	0.00%
	Supplies & Materials	\$ 200.00	\$ -	\$ 5,871.02	\$ (5,671.02)	2935.51%
223-025-534000	Automotive Expense	\$ 25,000.00	\$ -	\$ 3,200.82	\$ 21,799.18	12.80%
223-025-566501	Compost Site Expense	\$ 100,000.00	\$ 7,080.61	\$ 42,488.60	\$ 57,511.40	42.49%
	Contractual Services	\$ 125,000.00	\$ 7,080.61	\$ 45,689.42	\$ 79,310.58	36.55%
223-025-551000	Printing And Publications	\$ 500.00	\$ -	\$ 390.00	\$ 110.00	78.00%
	Other Expenditures	\$ 500.00	\$ -	\$ 390.00	\$ 110.00	78.00%
025	Yardwaste	\$ (345,218.81)	\$ (29,333.80)	\$ (170,024.02)	\$ (175,194.79)	49.25%
223-026-442700	County Grants	\$ 70,000.00	\$ -	\$ 74,000.00	\$ (4,000.00)	105.71%
	Intergovernmental	\$ 70,000.00	\$ -	\$ 74,000.00	\$ (4,000.00)	105.71%
223-026-459000	Recycling Revenue	\$ 300.00	\$ 18.00	\$ 120.00	\$ 180.00	40.00%
223-026-491500	Sale of Municipal Property	\$ 10,000.00	\$ 600.00	\$ 2,160.00	\$ 7,840.00	21.60%
	Other Revenue	\$ 10,300.00	\$ 618.00	\$ 2,280.00	\$ 8,020.00	22.14%



General Ledger

Non General Fund Revenue vs Expense Detail

Period 05 - 05

Fiscal Year 2025

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
223-026-511600	Salary: All Personnel	\$ 106,483.84	\$ 8,248.80	\$ 42,746.46	\$ 63,737.38	40.14%
223-026-515000	Overtime	\$ 6,695.00	\$ 707.04	\$ 2,121.12	\$ 4,573.88	31.68%
223-026-515500	Vacation Pay	\$ 3,934.60	\$ 471.36	\$ 2,592.48	\$ 1,342.12	65.89%
223-026-515600	Holiday Pay	\$ 3,917.61	\$ 471.36	\$ 1,414.08	\$ 2,503.53	36.10%
223-026-515800	Sick Pay	\$ 2,436.09	\$ 235.68	\$ 972.18	\$ 1,463.91	39.91%
223-026-515900	Compensated Absences	\$ 2,060.00	\$ -	\$ -	\$ 2,060.00	0.00%
223-026-517000	Oasdi/city Share 6.2%	\$ 7,667.10	\$ 605.10	\$ 3,034.59	\$ 4,632.51	39.58%
223-026-517001	Medicare/city Share 1.45%	\$ 1,874.75	\$ 141.52	\$ 709.74	\$ 1,165.01	37.86%
223-026-517401	IMRF	\$ 11,267.67	\$ 660.74	\$ 3,249.93	\$ 8,017.74	28.84%
223-026-518000	Group Insurance	\$ 29,072.17	\$ 2,746.88	\$ 12,475.97	\$ 16,596.20	42.91%
223-026-518300	Workers Comp Insurance	\$ 7,210.00	\$ -	\$ -	\$ 7,210.00	0.00%
223-026-554300	Uniforms And Tools	\$ 1,200.00	\$ -	\$ 1,289.49	\$ (89.49)	107.46%
	Personnel	\$ 183,818.83	\$ 14,288.48	\$ 70,606.04	\$ 113,212.79	38.41%
223-026-522400	General Supplies	\$ -	\$ -	\$ 45.52	\$ (45.52)	0.00%
223-026-529000	Equipment	\$ -	\$ -	\$ 1,300.00	\$ (1,300.00)	0.00%
223-026-556100	Gasoline/diesel Fuel	\$ 20,000.00	\$ -	\$ 4,385.32	\$ 15,614.68	21.93%
	Supplies & Materials	\$ 20,000.00	\$ -	\$ 5,730.84	\$ 14,269.16	28.65%
223-026-518100	Liability Insurance Premiums	\$ 2,678.00	\$ -	\$ -	\$ 2,678.00	0.00%
223-026-534000	Automotive Expense	\$ 25,000.00	\$ 2,617.80	\$ 10,510.01	\$ 14,489.99	42.04%
223-026-534400	Equipment Repairs	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
223-026-566502	Recycling Expense	\$ 80,000.00	\$ 4,385.97	\$ 22,011.11	\$ 57,988.89	27.51%
223-026-598200	Grant Expenses	\$ -	\$ -	\$ 1,000.00	\$ (1,000.00)	0.00%
	Contractual Services	\$ 108,178.00	\$ 7,003.77	\$ 33,521.12	\$ 74,656.88	30.99%
223-026-550100	Utilities	\$ 500.00	\$ 65.63	\$ 151.71	\$ 348.29	30.34%
223-026-551000	Printing And Publications	\$ -	\$ -	\$ 160.00	\$ (160.00)	0.00%
	Other Expenditures	\$ 500.00	\$ 65.63	\$ 311.71	\$ 188.29	62.34%
026	Recycling	\$ (232,196.83)	\$ (20,739.88)	\$ (33,889.71)	\$ (198,307.12)	14.60%
223	Solid Waste	\$ 579,183.18	\$ 55,435.19	\$ 460,569.70	\$ 118,613.48	79.52%
231	Sewerage					
231-029-452000	Sewage Treatment - N Pekin	\$ 50,000.00	\$ 4,797.07	\$ 23,985.35	\$ 26,014.65	47.97%
231-029-452900	Sewer Connection Fees	\$ -	\$ 7,800.00	\$ 17,400.00	\$ (17,400.00)	0.00%
231-029-458400	Vactor Disposal Fees	\$ 300,000.00	\$ 40,163.60	\$ 166,191.80	\$ 133,808.20	55.40%
231-029-459100	Volumetric Sewer Fee	\$ 8,800,000.00	\$ 685,358.04	\$ 3,367,220.50	\$ 5,432,779.50	38.26%
231-029-459200	Surcharge	\$ 15,000.00	\$ 898.80	\$ 7,404.97	\$ 7,595.03	49.37%
231-029-459300	Capital Improvement Fees	\$ -	\$ 64,858.80	\$ 323,950.67	\$ (323,950.67)	0.00%
231-029-498900	Non Sufficient Funds Fee	\$ 3,000.00	\$ 525.00	\$ 2,400.00	\$ 600.00	80.00%
	Fees/Charges For Service	\$ 9,168,000.00	\$ 804,401.31	\$ 3,908,553.29	\$ 5,259,446.71	42.63%
231-029-420900	Sewer Contractors License	\$ 1,000.00	\$ -	\$ 100.00	\$ 900.00	10.00%
231-029-427200	Sewer Permits	\$ 8,000.00	\$ 840.00	\$ 3,600.00	\$ 4,400.00	45.00%
	Licenses And Permits	\$ 9,000.00	\$ 840.00	\$ 3,700.00	\$ 5,300.00	41.11%
231-029-490100	Interest Earnings	\$ 5,000.00	\$ 26,476.03	\$ 133,740.49	\$ (128,740.49)	2674.81%
231-029-490110	Ww Finance Charge	\$ 260,000.00	\$ 25,792.63	\$ 127,447.69	\$ 132,552.31	49.02%
	Investment Earnings	\$ 265,000.00	\$ 52,268.66	\$ 261,188.18	\$ 3,811.82	98.56%
231-029-490500	Lien File & Release Fees	\$ 5,000.00	\$ 2,119.00	\$ 8,965.00	\$ (3,965.00)	179.30%
231-029-499800	Miscellaneous Receipts	\$ -	\$ -	\$ 4,500.00	\$ (4,500.00)	0.00%
	Other Revenue	\$ 5,000.00	\$ 2,119.00	\$ 13,465.00	\$ (8,465.00)	269.30%
231-029-511600	Salary: All Personnel	\$ 153,581.49	\$ 1,024.65	\$ 6,840.23	\$ 146,741.26	4.45%
231-029-511601	Admin Cost Allocation	\$ -	\$ 10,795.18	\$ 55,733.76	\$ (55,733.76)	0.00%
231-029-515000	Overtime	\$ 1,000.00	\$ 125.48	\$ 205.31	\$ 794.69	20.53%
231-029-515500	Vacation Pay	\$ 7,943.87	\$ 261.88	\$ 1,291.48	\$ 6,652.39	16.26%
231-029-515600	Holiday Pay	\$ 6,619.89	\$ 591.95	\$ 1,775.85	\$ 4,844.04	26.83%
231-029-515800	Sick Pay	\$ 3,971.94	\$ 190.01	\$ 1,149.40	\$ 2,822.54	28.94%
231-029-517000	Oasdi/city Share 6.2%	\$ 10,671.27	\$ 777.39	\$ 4,018.41	\$ 6,652.86	37.66%
231-029-517001	Medicare/city Share 1.45%	\$ 2,495.70	\$ 181.83	\$ 939.70	\$ 1,556.00	37.65%
231-029-517401	IMRF	\$ 11,222.04	\$ 846.89	\$ 4,368.21	\$ 6,853.83	38.93%
231-029-518000	Group Insurance	\$ 19,772.56	\$ 2,611.55	\$ 12,688.95	\$ 7,083.61	64.17%



General Ledger

Non General Fund Revenue vs Expense Detail

Period 05 - 05

Fiscal Year 2025

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
	Personnel	\$ 217,278.76	\$ 17,406.81	\$ 89,011.30	\$ 128,267.46	40.97%
231-029-519000	Training And Education	\$ -	\$ -	\$ 28.66	\$ (28.66)	0.00%
	Training & Education	\$ -	\$ -	\$ 28.66	\$ (28.66)	0.00%
231-029-520200	Office Supplies	\$ 400.00	\$ -	\$ 120.00	\$ 280.00	30.00%
231-029-520400	Postage	\$ 30,000.00	\$ 3,303.63	\$ 16,033.28	\$ 13,966.72	53.44%
	Supplies & Materials	\$ 30,400.00	\$ 3,303.63	\$ 16,153.28	\$ 14,246.72	53.14%
231-029-538000	Maintenance Agreements	\$ 1,500.00	\$ -	\$ 2,529.19	\$ (1,029.19)	168.61%
231-029-560701	American Water Consumptn Repts	\$ 12,000.00	\$ 978.48	\$ 3,934.98	\$ 8,065.02	32.79%
231-029-569000	Other Contractual Service	\$ 41,000.00	\$ 6,364.44	\$ 27,289.69	\$ 13,710.31	66.56%
	Contractual Services	\$ 54,500.00	\$ 7,342.92	\$ 33,753.86	\$ 20,746.14	61.93%
231-029-590600	Bank/Credit Card Fees	\$ 3,000.00	\$ 1,970.45	\$ 9,188.53	\$ (6,188.53)	306.28%
231-029-593300	Lien Filing Fee	\$ 8,000.00	\$ 1,173.00	\$ 7,314.00	\$ 686.00	91.43%
	Other Expenditures	\$ 11,000.00	\$ 3,143.45	\$ 16,502.53	\$ (5,502.53)	150.02%
231-029-590400	Interest Paid	\$ 480,000.00	\$ 148.89	\$ 185,891.54	\$ 294,108.46	38.73%
231-029-591000	Bond Principal Retired	\$ 2,787,361.00	\$ -	\$ -	\$ 2,787,361.00	0.00%
231-029-591100	Bond Registrar Fees	\$ 500.00	\$ -	\$ 500.00	\$ -	100.00%
	Debt Service	\$ 3,267,861.00	\$ 148.89	\$ 186,391.54	\$ 3,081,469.46	5.70%
029	Waste Water	\$ 5,865,960.24	\$ 828,283.27	\$ 3,845,065.30	\$ 2,020,894.94	65.55%
231-030-499800	Miscellaneous Receipts	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.00%
	Other Revenue	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.00%
231-030-511600	Salary: All Personnel	\$ 228,729.00	\$ 18,444.98	\$ 75,447.02	\$ 153,281.98	32.99%
231-030-511601	Admin Cost Allocation	\$ -	\$ 5,387.48	\$ 27,744.48	\$ (27,744.48)	0.00%
231-030-515000	Overtime	\$ 12,360.00	\$ 595.27	\$ 3,944.89	\$ 8,415.11	31.92%
231-030-515500	Vacation Pay	\$ 5,687.00	\$ 614.12	\$ 2,089.72	\$ 3,597.28	36.75%
231-030-515600	Holiday Pay	\$ 672.00	\$ 325.43	\$ 891.73	\$ (219.73)	132.70%
231-030-515800	Sick Pay	\$ 461.00	\$ 204.07	\$ 319.29	\$ 141.71	69.26%
231-030-517000	Oasdi/city Share 6.2%	\$ 14,980.00	\$ 1,514.71	\$ 6,572.01	\$ 8,407.99	43.87%
231-030-517001	Medicare/city Share 1.45%	\$ 3,703.00	\$ 354.24	\$ 1,537.14	\$ 2,165.86	41.51%
231-030-517401	IMRF	\$ 19,570.00	\$ 1,665.75	\$ 7,194.16	\$ 12,375.84	36.76%
231-030-518000	Group Insurance	\$ 65,294.00	\$ 8,254.18	\$ 31,791.89	\$ 33,502.11	48.69%
	Personnel	\$ 351,456.00	\$ 37,360.23	\$ 157,532.33	\$ 193,923.67	44.82%
231-030-522400	General Supplies	\$ 2,000.00	\$ 94.13	\$ 1,866.36	\$ 133.64	93.32%
231-030-529000	Equipment	\$ 20,000.00	\$ -	\$ 3,481.75	\$ 16,518.25	17.41%
	Supplies & Materials	\$ 22,000.00	\$ 94.13	\$ 5,348.11	\$ 16,651.89	24.31%
231-030-518100	Liability Insurance Premiums	\$ 30,900.00	\$ -	\$ -	\$ 30,900.00	0.00%
231-030-524000	Lease/rental Of Equipment	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	0.00%
231-030-534000	Automotive Expense	\$ 5,000.00	\$ -	\$ 1,792.34	\$ 3,207.66	35.85%
231-030-534400	Equipment Repairs	\$ 30,000.00	\$ 4,217.37	\$ 19,953.52	\$ 10,046.48	66.51%
231-030-538000	Maintenance Agreements	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	0.00%
231-030-550100	Utilities	\$ 21,000.00	\$ 1,024.09	\$ 3,573.69	\$ 17,426.31	17.02%
231-030-561000	Legal Fees	\$ -	\$ 281.25	\$ 2,076.31	\$ (2,076.31)	0.00%
231-030-564000	Sewer Maintenance/Improvements	\$ 1,300,000.00	\$ 2,663.75	\$ 61,206.29	\$ 1,238,793.71	4.71%
231-030-569000	Other Contractual Service	\$ 100,000.00	\$ -	\$ 13,862.98	\$ 86,137.02	13.86%
	Contractual Services	\$ 1,501,900.00	\$ 8,186.46	\$ 102,465.13	\$ 1,399,434.87	6.82%
231-030-587000	Machinery And Equipment	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	0.00%
	Capital Outlay	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	0.00%
231-030-557310	Railroad Permit Fee	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	0.00%
	Other Expenditures	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	0.00%
231-030-590400	Interest Paid	\$ 7,000.00	\$ -	\$ -	\$ 7,000.00	0.00%
	Debt Service	\$ 7,000.00	\$ -	\$ -	\$ 7,000.00	0.00%
030	Sanitary Sewer	\$ (1,890,356.00)	\$ (45,640.82)	\$ (265,345.57)	\$ (1,625,010.43)	14.04%
231-031-511600	Salary: All Personnel	\$ 397,687.00	\$ 28,766.17	\$ 165,412.66	\$ 232,274.34	41.59%
231-031-511601	Admin Cost Allocation	\$ -	\$ 5,181.92	\$ 26,798.22	\$ (26,798.22)	0.00%
231-031-515000	Overtime	\$ 10,300.00	\$ 1,129.80	\$ 5,379.31	\$ 4,920.69	52.23%
231-031-515500	Vacation Pay	\$ 35,005.00	\$ 2,135.80	\$ 13,407.35	\$ 21,597.65	38.30%
231-031-515600	Holiday Pay	\$ 19,066.00	\$ 2,492.35	\$ 6,061.97	\$ 13,004.03	31.79%
231-031-515800	Sick Pay	\$ 17,521.00	\$ 1,392.99	\$ 4,841.85	\$ 12,679.15	27.63%



General Ledger

Non General Fund Revenue vs Expense Detail

Period 05 - 05

Fiscal Year 2025

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
231-031-515900	Compensated Absences	\$ 9,785.00	\$ -	\$ -	\$ 9,785.00	0.00%
231-031-517000	Oasdi/city Share 6.2%	\$ 28,814.00	\$ 2,448.03	\$ 13,359.43	\$ 15,454.57	46.36%
231-031-517001	Medicare/city Share 1.45%	\$ 6,739.00	\$ 572.63	\$ 3,124.78	\$ 3,614.22	46.37%
231-031-517401	IMRF	\$ 33,787.00	\$ 2,679.68	\$ 14,467.95	\$ 19,319.05	42.82%
231-031-518000	Group Insurance	\$ 99,427.00	\$ 11,290.52	\$ 56,271.72	\$ 43,155.28	56.60%
231-031-518300	Workers Comp Insurance	\$ 11,500.00	\$ -	\$ -	\$ 11,500.00	0.00%
231-031-554300	Uniforms And Tools	\$ 3,500.00	\$ -	\$ 1,600.00	\$ 1,900.00	45.71%
231-031-559000	Medical Expense/supplies	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
	Personnel	\$ 673,631.00	\$ 58,089.89	\$ 310,725.24	\$ 362,905.76	46.13%
231-031-519000	Training And Education	\$ 7,000.00	\$ -	\$ -	\$ 7,000.00	0.00%
	Training & Education	\$ 7,000.00	\$ -	\$ -	\$ 7,000.00	0.00%
231-031-520400	Postage	\$ 300.00	\$ 103.94	\$ 328.91	\$ (28.91)	109.64%
231-031-522200	Chemical Supplies	\$ 160,000.00	\$ 2,048.74	\$ 45,239.59	\$ 114,760.41	28.27%
231-031-522400	General Supplies	\$ 6,000.00	\$ 28.45	\$ 974.49	\$ 5,025.51	16.24%
231-031-522600	Machine Lubricant & Oil	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	0.00%
231-031-529000	Equipment	\$ 50,000.00	\$ 1,312.06	\$ 30,847.77	\$ 19,152.23	61.70%
231-031-556100	Gasoline/diesel Fuel	\$ 4,000.00	\$ 1,061.79	\$ 4,804.03	\$ (804.03)	120.10%
	Supplies & Materials	\$ 222,300.00	\$ 4,554.98	\$ 82,194.79	\$ 140,105.21	36.97%
231-031-518100	Liability Insurance Premiums	\$ 12,875.00	\$ -	\$ -	\$ 12,875.00	0.00%
231-031-524000	Lease/rental Of Equipment	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	0.00%
231-031-534000	Automotive Expense	\$ 5,000.00	\$ 570.63	\$ 3,595.05	\$ 1,404.95	71.90%
231-031-534200	Buildings And Grounds Rep	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	0.00%
231-031-534400	Equipment Repairs	\$ 150,000.00	\$ 11,806.93	\$ 110,335.88	\$ 39,664.12	73.56%
231-031-536400	Sludge Removal	\$ 125,000.00	\$ 2,726.33	\$ 32,492.49	\$ 92,507.51	25.99%
231-031-550100	Utilities	\$ 270,000.00	\$ 7,825.20	\$ 50,281.13	\$ 219,718.87	18.62%
231-031-557300	Epa Permits	\$ 53,000.00	\$ -	\$ 53,000.00	\$ -	100.00%
231-031-560100	Auditing Fees	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	100.00%
231-031-560600	Corporate Counsel Fees	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	0.00%
231-031-561000	Attorney Fees	\$ -	\$ -	\$ 145.78	\$ (145.78)	0.00%
231-031-561300	Testing Fees And Expenses	\$ 35,000.00	\$ 7,101.74	\$ 12,494.28	\$ 22,505.72	35.70%
231-031-566600	Pest Control	\$ 2,600.00	\$ -	\$ -	\$ 2,600.00	0.00%
231-031-569000	Other Contractual Service	\$ 25,000.00	\$ 41.80	\$ 461.58	\$ 24,538.42	1.85%
	Contractual Services	\$ 692,475.00	\$ 30,072.63	\$ 267,806.19	\$ 424,668.81	38.67%
231-031-587000	Machinery And Equipment	\$ -	\$ 820.29	\$ 4,457.67	\$ (4,457.67)	0.00%
231-031-587001	Cap Machinery & Equipment	\$ 100,000.00	\$ -	\$ -	\$ 100,000.00	0.00%
	Capital Outlay	\$ 100,000.00	\$ 820.29	\$ 4,457.67	\$ 95,542.33	4.46%
231-031-557200	License And Inspection Fees	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
231-031-599000	Miscellaneous	\$ -	\$ -	\$ 90.96	\$ (90.96)	0.00%
	Other Expenditures	\$ 500.00	\$ -	\$ 90.96	\$ 409.04	18.19%
031	Wastewater Treatment Plant	\$ (1,695,906.00)	\$ (93,537.79)	\$ (665,274.85)	\$ (1,030,631.15)	39.23%
231-033-492100	Loan Proceeds	\$ 10,000,000.00	\$ -	\$ -	\$ 10,000,000.00	0.00%
	Debt Proceeds	\$ 10,000,000.00	\$ -	\$ -	\$ 10,000,000.00	0.00%
231-033-511600	Salary: All Personnel	\$ 269,820.49	\$ 13,639.14	\$ 77,387.65	\$ 192,432.84	28.68%
231-033-511601	Admin Cost Allocation	\$ -	\$ 4,003.41	\$ 17,434.92	\$ (17,434.92)	0.00%
231-033-515000	Overtime	\$ -	\$ 1,853.87	\$ 3,629.62	\$ (3,629.62)	0.00%
231-033-515500	Vacation Pay	\$ 10,300.00	\$ 223.91	\$ 925.28	\$ 9,374.72	8.98%
231-033-515600	Holiday Pay	\$ -	\$ 222.66	\$ 525.74	\$ (525.74)	0.00%
231-033-515800	Sick Pay	\$ -	\$ 40.78	\$ 222.53	\$ (222.53)	0.00%
231-033-517000	Oasdi/city Share 6.2%	\$ 17,367.47	\$ 1,204.24	\$ 6,013.52	\$ 11,353.95	34.63%
231-033-517001	Medicare/city Share 1.45%	\$ 4,061.74	\$ 281.67	\$ 1,406.54	\$ 2,655.20	34.63%
231-033-517401	IMRF	\$ 28,720.80	\$ 1,300.69	\$ 6,519.75	\$ 22,201.05	22.70%
231-033-518000	Group Insurance	\$ 50,878.70	\$ 4,085.12	\$ 23,295.35	\$ 27,583.35	45.79%
	Personnel	\$ 381,149.20	\$ 26,855.49	\$ 137,360.90	\$ 243,788.30	36.04%
231-033-522400	General Supplies	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.00%
	Supplies & Materials	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.00%
231-033-524000	Lease/rental Of Equipment	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	0.00%
231-033-534000	Automotive Expense	\$ 10,000.00	\$ -	\$ 5,638.26	\$ 4,361.74	56.38%



General Ledger

Non General Fund Revenue vs Expense Detail

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Fiscal Year 2025

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
231-033-557300	Epa Permits	\$ 1,500.00	\$ -	\$ 1,000.00	\$ 500.00	66.67%
231-033-561000	Legal Fees	\$ -	\$ 281.25	\$ 2,076.31	\$ (2,076.31)	0.00%
231-033-564100	Drainage Improvements	\$ 200,000.00	\$ 4,620.68	\$ 20,511.80	\$ 179,488.20	10.26%
231-033-569000	Other Contractual Service	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	0.00%
	Contractual Services	\$ 217,000.00	\$ 4,901.93	\$ 29,226.37	\$ 187,773.63	13.47%
231-033-580600	Sewer Construction	\$ 10,100,000.00	\$ 2,450.00	\$ 13,850.94	\$ 10,086,149.06	0.14%
	Capital Outlay	\$ 10,100,000.00	\$ 2,450.00	\$ 13,850.94	\$ 10,086,149.06	0.14%
231-033-590400	Interest Paid	\$ 606,588.46	\$ 173.49	\$ 9,011.60	\$ 597,576.86	1.49%
231-033-591400	Loan payments	\$ 290,193.42	\$ -	\$ 23,213.42	\$ 266,980.00	8.00%
	Debt Service	\$ 896,781.88	\$ 173.49	\$ 32,225.02	\$ 864,556.86	3.59%
033	Storm Water	\$ (1,595,931.08)	\$ (34,380.91)	\$ (212,663.23)	\$ (1,383,267.85)	13.33%
231	Sewerage	\$ 683,767.16	\$ 654,723.75	\$ 2,701,781.65	\$ (2,018,014.49)	395.13%
240	Motor Fuel					
240-240-414000	Illinois Motor Fuel Tax	\$ 1,200,000.00	\$ 128,101.78	\$ 595,322.19	\$ 604,677.81	49.61%
	Taxes	\$ 1,200,000.00	\$ 128,101.78	\$ 595,322.19	\$ 604,677.81	49.61%
240-240-490100	Interest Earnings	\$ 200,000.00	\$ 29,751.83	\$ 144,538.90	\$ 55,461.10	72.27%
	Investment Earnings	\$ 200,000.00	\$ 29,751.83	\$ 144,538.90	\$ 55,461.10	72.27%
240-240-569000	Other Contractual Service	\$ 18,000.00	\$ -	\$ -	\$ 18,000.00	0.00%
	Contractual Services	\$ 18,000.00	\$ -	\$ -	\$ 18,000.00	0.00%
240-240-580500	Street Construction	\$ 5,632,795.00	\$ -	\$ -	\$ 5,632,795.00	0.00%
	Capital Outlay	\$ 5,632,795.00	\$ -	\$ -	\$ 5,632,795.00	0.00%
240	Motor Fuel	\$ (4,250,795.00)	\$ 157,853.61	\$ 739,861.09	\$ (4,990,656.09)	-17.41%
261	HUD - 14.218					
261-261-511600	Salary: All Personnel	\$ 74,159.93	\$ -	\$ -	\$ 74,159.93	0.00%
261-261-517000	Oasdi/city Share 6.2%	\$ 4,597.92	\$ -	\$ -	\$ 4,597.92	0.00%
261-261-517001	Medicare/city Share 1.45%	\$ 1,075.32	\$ -	\$ -	\$ 1,075.32	0.00%
261-261-517401	IMRF	\$ 4,835.23	\$ -	\$ -	\$ 4,835.23	0.00%
261-261-518000	Group Insurance	\$ 5,013.04	\$ -	\$ -	\$ 5,013.04	0.00%
	Personnel	\$ 89,681.44	\$ -	\$ -	\$ 89,681.44	0.00%
261	Hud Administration	\$ 89,681.44	\$ -	\$ -	\$ 89,681.44	0.00%
261-317-511200	Public Serv Activity/Delivery	\$ 72,500.00	\$ 888.65	\$ 888.65	\$ 71,611.35	1.23%
	Contractual Services	\$ 72,500.00	\$ 888.65	\$ 888.65	\$ 71,611.35	1.23%
317	Grant Year 2017	\$ (72,500.00)	\$ (888.65)	\$ (888.65)	\$ (71,611.35)	1.23%
261-318-511000	Rehab Activity & Delivery	\$ -	\$ 69.00	\$ 138.00	\$ (138.00)	0.00%
261-318-511100	Demolition Activity & Delivery	\$ 110,000.00	\$ -	\$ -	\$ 110,000.00	0.00%
	Contractual Services	\$ 110,000.00	\$ 69.00	\$ 138.00	\$ 109,862.00	0.13%
318	Grant Year 2018	\$ (110,000.00)	\$ (69.00)	\$ (138.00)	\$ (109,862.00)	0.13%
261-319-446100	Grant Income	\$ -	\$ -	\$ 107,376.61	\$ (107,376.61)	0.00%
	Intergovernmental	\$ -	\$ -	\$ 107,376.61	\$ (107,376.61)	0.00%
261-319-511500	Econ Development Assist	\$ 185,400.00	\$ -	\$ -	\$ 185,400.00	0.00%
261-319-560100	Auditing Fees	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	0.00%
	Contractual Services	\$ 188,400.00	\$ -	\$ -	\$ 188,400.00	0.00%
319	Grant Year 2019	\$ (188,400.00)	\$ -	\$ 107,376.61	\$ (295,776.61)	-56.99%
261-320-511400	Fire Prevent Activity/Delivery	\$ -	\$ -	\$ 6,917.30	\$ (6,917.30)	0.00%
	Contractual Services	\$ -	\$ -	\$ 6,917.30	\$ (6,917.30)	0.00%
320	Grant Year 2020	\$ -	\$ -	\$ (6,917.30)	\$ 6,917.30	0.00%
261-322-511600	Salary: All Personnel	\$ -	\$ 3,993.22	\$ 24,670.38	\$ (24,670.38)	0.00%
261-322-515500	Vacation Pay	\$ -	\$ 1,426.15	\$ 5,464.29	\$ (5,464.29)	0.00%
261-322-515600	Holiday Pay	\$ -	\$ 285.23	\$ 855.69	\$ (855.69)	0.00%
261-322-515800	Sick Pay	\$ -	\$ -	\$ 592.92	\$ (592.92)	0.00%
261-322-517000	OASDI - City Share 6.2%	\$ -	\$ 332.40	\$ 1,844.67	\$ (1,844.67)	0.00%
261-322-517001	Medicare - City Share 1.45%	\$ -	\$ 77.76	\$ 431.51	\$ (431.51)	0.00%
261-322-517401	IMRF	\$ -	\$ 371.94	\$ 2,059.22	\$ (2,059.22)	0.00%
261-322-518000	Group Insurance	\$ -	\$ 816.52	\$ 4,138.51	\$ (4,138.51)	0.00%
	Personnel	\$ -	\$ 7,303.22	\$ 40,057.19	\$ (40,057.19)	0.00%

General Ledger

Non General Fund Revenue vs Expense Detail

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Fiscal Year 2025

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
261-322-519000	Staff Training & Education	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	0.00%
	Training & Education	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	0.00%
261-322-520400	Postage	\$ 100.00	\$ -	\$ -	\$ 100.00	0.00%
	Supplies & Materials	\$ 100.00	\$ -	\$ -	\$ 100.00	0.00%
261-322-511400	Fire Preven Activity/Delivery	\$ -	\$ -	\$ 5,625.00	\$ (5,625.00)	0.00%
261-322-551600	Professional Dues/Subscription	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
	Contractual Services	\$ 500.00	\$ -	\$ 5,625.00	\$ (5,125.00)	1125.00%
261-322-599000	Miscellaneous Expenses	\$ 300.00	\$ -	\$ -	\$ 300.00	0.00%
261-322-599801	Computer Software	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	0.00%
	Other Expenditures	\$ 5,300.00	\$ -	\$ -	\$ 5,300.00	0.00%
322	Grant Year 2022	\$ (7,400.00)	\$ (7,303.22)	\$ (45,682.19)	\$ 38,282.19	617.33%
261-323-446100	Grant Income	\$ 475,000.00	\$ -	\$ 60,510.00	\$ 414,490.00	12.74%
261-323-446200	Countable Program Income	\$ 60,000.00	\$ -	\$ -	\$ 60,000.00	0.00%
	Intergovernmental	\$ 535,000.00	\$ -	\$ 60,510.00	\$ 474,490.00	11.31%
261-323-511100	Demo Activity & Delivery	\$ -	\$ -	\$ 117.00	\$ (117.00)	0.00%
	Contractual Services	\$ -	\$ -	\$ 117.00	\$ (117.00)	0.00%
261-323-551000	Printing & Publication	\$ 500.00	\$ 109.00	\$ 352.20	\$ 147.80	70.44%
261-323-590400	Interest Paid	\$ 30,000.00	\$ -	\$ 4,805.68	\$ 25,194.32	16.02%
261-323-599801	Computer Software	\$ -	\$ -	\$ 2,472.00	\$ (2,472.00)	0.00%
	Other Expenditures	\$ 30,500.00	\$ 109.00	\$ 7,629.88	\$ 22,870.12	25.02%
261-323-591400	Loan Payments	\$ 31,000.00	\$ -	\$ 30,000.00	\$ 1,000.00	96.77%
	Debt Service	\$ 31,000.00	\$ -	\$ 30,000.00	\$ 1,000.00	96.77%
323	Department	\$ 473,500.00	\$ (109.00)	\$ 22,763.12	\$ 450,736.88	4.81%
261	HUD - 14.218	\$ 5,518.56	\$ (8,369.87)	\$ 76,513.59	\$ (70,995.03)	1386.48%
270	TIF CBD					
270-270-410100	Real Estate Tax	\$ 491,426.00	\$ 58,253.08	\$ 250,035.19	\$ 241,390.81	50.88%
	Taxes	\$ 491,426.00	\$ 58,253.08	\$ 250,035.19	\$ 241,390.81	50.88%
270-270-490100	Interest Earnings	\$ 500.00	\$ 1,355.40	\$ 7,328.03	\$ (6,828.03)	1465.61%
	Investment Earnings	\$ 500.00	\$ 1,355.40	\$ 7,328.03	\$ (6,828.03)	1465.61%
270-270-511600	Salary: All Personnel	\$ 21,290.61	\$ 122.85	\$ 615.67	\$ 20,674.94	2.89%
270-270-511601	Admin Cost Allocation	\$ -	\$ 1,360.81	\$ 6,857.09	\$ (6,857.09)	0.00%
270-270-515500	Vacation Pay	\$ 1,394.58	\$ 9.21	\$ 298.86	\$ 1,095.72	21.43%
270-270-515600	Holiday Pay	\$ 929.72	\$ 74.02	\$ 222.06	\$ 707.66	23.88%
270-270-515800	Sick Pay	\$ 557.83	\$ 36.39	\$ 39.93	\$ 517.90	7.16%
270-270-517000	Oasdi/city Share 6.2%	\$ 1,498.71	\$ 95.32	\$ 479.74	\$ 1,018.97	32.01%
270-270-517001	Medicare/city Share 1.45%	\$ 350.50	\$ 22.24	\$ 111.97	\$ 238.53	31.95%
270-270-517401	IMRF	\$ 1,576.06	\$ 104.66	\$ 524.25	\$ 1,051.81	33.26%
270-270-518000	Group Insurance	\$ 2,738.00	\$ 411.57	\$ 1,883.07	\$ 854.93	68.78%
	Personnel	\$ 30,336.01	\$ 2,237.07	\$ 11,032.64	\$ 19,303.37	36.37%
270-270-560100	Auditing Fees	\$ 3,500.00	\$ -	\$ -	\$ 3,500.00	0.00%
270-270-560500	Consulting Services	\$ 10,843.00	\$ -	\$ 1,467.25	\$ 9,375.75	13.53%
270-270-569000	Other Contractual Service	\$ 1,500.00	\$ 721.63	\$ 6,691.09	\$ (5,191.09)	446.07%
270-270-591200	Developer Agreement Payments	\$ 365,000.00	\$ 49,885.00	\$ 49,885.00	\$ 315,115.00	13.67%
	Contractual Services	\$ 380,843.00	\$ 50,606.63	\$ 58,043.34	\$ 322,799.66	15.24%
270-270-584009	General Public Improvements	\$ 500,000.00	\$ -	\$ 408,853.48	\$ 91,146.52	81.77%
	Capital Outlay	\$ 500,000.00	\$ -	\$ 408,853.48	\$ 91,146.52	81.77%
270-270-565300	School Distr Tax Reimbursement	\$ 117,942.00	\$ -	\$ -	\$ 117,942.00	0.00%
	Other Expenditures	\$ 117,942.00	\$ -	\$ -	\$ 117,942.00	0.00%
270	TIF CBD	\$ (537,195.01)	\$ 6,764.78	\$ (220,566.24)	\$ (316,628.77)	41.06%
271	East Residential TIF					
271-271-410100	Real Estate Tax	\$ 182,007.00	\$ 24,663.07	\$ 146,450.01	\$ 35,556.99	80.46%
	Taxes	\$ 182,007.00	\$ 24,663.07	\$ 146,450.01	\$ 35,556.99	80.46%
271-271-490100	Interest Earnings	\$ -	\$ 485.50	\$ 1,195.27	\$ (1,195.27)	0.00%
	Investment Earnings	\$ -	\$ 485.50	\$ 1,195.27	\$ (1,195.27)	0.00%
271-271-511600	Salary: All Personnel	\$ 3,968.94	\$ -	\$ -	\$ 3,968.94	0.00%



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Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
271-271-511601	Admin Cost Allocation	\$ -	\$ 329.30	\$ 1,593.48	\$ (1,593.48)	0.00%
271-271-515500	Vacation Pay	\$ 259.97	\$ -	\$ 86.65	\$ 173.32	33.33%
271-271-515600	Holiday Pay	\$ 173.32	\$ 17.33	\$ 51.99	\$ 121.33	30.00%
271-271-515800	Sick Pay	\$ 103.99	\$ -	\$ -	\$ 103.99	0.00%
271-271-517000	Oasdi/city Share 6.2%	\$ 279.39	\$ 20.60	\$ 103.75	\$ 175.64	37.13%
271-271-517001	Medicare/city Share 1.45%	\$ 65.34	\$ 4.82	\$ 24.25	\$ 41.09	37.11%
271-271-517401	IMRF	\$ 293.81	\$ 22.61	\$ 112.92	\$ 180.89	38.43%
271-271-518000	Group Insurance	\$ 278.50	\$ 88.87	\$ 381.73	\$ (103.23)	137.07%
	Personnel	\$ 5,423.26	\$ 483.53	\$ 2,354.77	\$ 3,068.49	43.42%
271-271-560500	Consulting Services	\$ 13,840.00	\$ -	\$ 2,195.75	\$ 11,644.25	15.87%
271-271-569000	Other Contractual Service	\$ 1,500.00	\$ -	\$ 1,499.17	\$ 0.83	99.94%
271-271-591200	Developer Agreement Payments	\$ -	\$ -	\$ 17,951.08	\$ (17,951.08)	0.00%
	Contractual Services	\$ 15,340.00	\$ -	\$ 21,646.00	\$ (6,306.00)	141.11%
271-271-584009	General Public Improvements	\$ 50,000.00	\$ -	\$ -	\$ 50,000.00	0.00%
	Capital Outlay	\$ 50,000.00	\$ -	\$ -	\$ 50,000.00	0.00%
271-271-565300	School Distr Tax Reimbursement	\$ 27,301.00	\$ -	\$ -	\$ 27,301.00	0.00%
	Other Expenditures	\$ 27,301.00	\$ -	\$ -	\$ 27,301.00	0.00%
271-271-590400	Interest Paid	\$ -	\$ -	\$ 1.82	\$ (1.82)	0.00%
	Debt Service	\$ -	\$ -	\$ 1.82	\$ (1.82)	0.00%
271	East Residential TIF	\$ 83,942.74	\$ 24,665.04	\$ 123,642.69	\$ (39,699.95)	147.29%
272	South Residential TIF					
272-272-410100	Real Estate Tax	\$ 256,981.00	\$ 17,650.01	\$ 153,832.94	\$ 103,148.06	59.86%
	Taxes	\$ 256,981.00	\$ 17,650.01	\$ 153,832.94	\$ 103,148.06	59.86%
272-272-490100	Interest Earnings	\$ -	\$ 586.66	\$ 1,552.94	\$ (1,552.94)	0.00%
	Investment Earnings	\$ -	\$ 586.66	\$ 1,552.94	\$ (1,552.94)	0.00%
272-272-511600	Salary: All Personnel	\$ 3,968.94	\$ -	\$ -	\$ 3,968.94	0.00%
272-272-511601	Admin Cost Allocation	\$ -	\$ 329.30	\$ 1,593.48	\$ (1,593.48)	0.00%
272-272-515500	Vacation Pay	\$ 259.97	\$ -	\$ 86.65	\$ 173.32	33.33%
272-272-515600	Holiday Pay	\$ 173.32	\$ 17.33	\$ 51.99	\$ 121.33	30.00%
272-272-515800	Sick Pay	\$ 103.99	\$ -	\$ -	\$ 103.99	0.00%
272-272-517000	Oasdi/city Share 6.2%	\$ 279.39	\$ 20.59	\$ 103.79	\$ 175.60	37.15%
272-272-517001	Medicare/city Share 1.45%	\$ 65.34	\$ 4.82	\$ 24.31	\$ 41.03	37.21%
272-272-517401	IMRF	\$ 293.81	\$ 22.59	\$ 112.97	\$ 180.84	38.45%
272-272-518000	Group Insurance	\$ 278.50	\$ 88.89	\$ 381.66	\$ (103.16)	137.04%
	Personnel	\$ 5,423.26	\$ 483.52	\$ 2,354.85	\$ 3,068.41	43.42%
272-272-560500	Consulting Services	\$ 13,840.00	\$ -	\$ 2,195.75	\$ 11,644.25	15.87%
272-272-569000	Other Contractual Service	\$ 1,500.00	\$ -	\$ 1,499.17	\$ 0.83	99.94%
	Contractual Services	\$ 15,340.00	\$ -	\$ 3,694.92	\$ 11,645.08	24.09%
272-272-584009	General Public Improvements	\$ 50,000.00	\$ -	\$ -	\$ 50,000.00	0.00%
	Capital Outlay	\$ 50,000.00	\$ -	\$ -	\$ 50,000.00	0.00%
272-272-565300	School Distr Tax Reimbursement	\$ 38,547.00	\$ -	\$ -	\$ 38,547.00	0.00%
	Other Expenditures	\$ 38,547.00	\$ -	\$ -	\$ 38,547.00	0.00%
272-272-590400	Interest Paid	\$ -	\$ -	\$ 1.82	\$ (1.82)	0.00%
	Debt Service	\$ -	\$ -	\$ 1.82	\$ (1.82)	0.00%
272	South Residential TIF	\$ 147,670.74	\$ 17,753.15	\$ 149,334.29	\$ (1,663.55)	101.13%
273	TIF SIPCA					
273-273-410100	Real Estate Tax	\$ 363,037.00	\$ 134,889.75	\$ 324,728.70	\$ 38,308.30	89.45%
	Taxes	\$ 363,037.00	\$ 134,889.75	\$ 324,728.70	\$ 38,308.30	89.45%
273-273-490100	Interest Earnings	\$ 1,020.00	\$ 3,267.09	\$ 12,697.63	\$ (11,677.63)	1244.87%
	Investment Earnings	\$ 1,020.00	\$ 3,267.09	\$ 12,697.63	\$ (11,677.63)	1244.87%
273-273-511600	Salary: All Personnel	\$ 21,290.61	\$ 81.90	\$ 443.92	\$ 20,846.69	2.09%
273-273-511601	Admin Cost Allocation	\$ -	\$ 1,360.62	\$ 6,856.07	\$ (6,856.07)	0.00%
273-273-515500	Vacation Pay	\$ 1,394.58	\$ 9.21	\$ 298.86	\$ 1,095.72	21.43%
273-273-515600	Holiday Pay	\$ 929.72	\$ 74.01	\$ 222.03	\$ 707.69	23.88%
273-273-515800	Sick Pay	\$ 557.83	\$ 36.39	\$ 39.93	\$ 517.90	7.16%



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Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
273-273-517000	Oasdi/city share 6.2%	\$ 1,498.71	\$ 92.70	\$ 469.00	\$ 1,029.71	31.29%
273-273-517001	Medicare/city share 1.45%	\$ 350.50	\$ 21.68	\$ 109.61	\$ 240.89	31.27%
273-273-517401	IMRF	\$ 1,576.06	\$ 101.86	\$ 512.74	\$ 1,063.32	32.53%
273-273-518000	Group Insurance	\$ 2,738.00	\$ 407.35	\$ 1,851.03	\$ 886.97	67.61%
	Personnel	\$ 30,336.01	\$ 2,185.72	\$ 10,803.19	\$ 19,532.82	35.61%
273-273-560100	Auditing Fees	\$ 3,500.00	\$ -	\$ -	\$ 3,500.00	0.00%
273-273-560500	Consulting Services	\$ 8,088.00	\$ -	\$ 1,027.00	\$ 7,061.00	12.70%
273-273-561200	Engineering	\$ 50,000.00	\$ -	\$ -	\$ 50,000.00	0.00%
273-273-569000	Other Contractual Service	\$ 1,500.00	\$ 721.63	\$ 4,691.09	\$ (3,191.09)	312.74%
273-273-591200	Developer Agreement Payments	\$ 260,100.00	\$ -	\$ 4,098.80	\$ 256,001.20	1.58%
	Contractual Services	\$ 323,188.00	\$ 721.63	\$ 9,816.89	\$ 313,371.11	3.04%
273-273-584009	General Public Improvements	\$ 356,041.00	\$ -	\$ -	\$ 356,041.00	0.00%
	Capital Outlay	\$ 356,041.00	\$ -	\$ -	\$ 356,041.00	0.00%
273-273-565400	Surplus Declaration	\$ 90,759.00	\$ -	\$ -	\$ 90,759.00	0.00%
	Other Expenditures	\$ 90,759.00	\$ -	\$ -	\$ 90,759.00	0.00%
273	Tif SIPCA	\$ (436,267.01)	\$ 135,249.49	\$ 316,806.25	\$ (753,073.26)	-72.62%
275	TIF Court Street					
275-275-410100	Real Estate Taxes	\$ 1,257,796.00	\$ 219,000.05	\$ 899,381.21	\$ 358,414.79	71.50%
	Taxes	\$ 1,257,796.00	\$ 219,000.05	\$ 899,381.21	\$ 358,414.79	71.50%
275-275-490100	Interest Earnings	\$ -	\$ 3,246.86	\$ 8,012.89	\$ (8,012.89)	0.00%
	Investment Earnings	\$ -	\$ 3,246.86	\$ 8,012.89	\$ (8,012.89)	0.00%
275-275-511600	Salary: All Personnel	\$ 14,543.60	\$ -	\$ 588.50	\$ 13,955.10	4.05%
275-275-511601	Admin Cost Allocation	\$ -	\$ 1,360.81	\$ 6,857.09	\$ (6,857.09)	0.00%
275-275-515500	Vacation Pay	\$ 839.05	\$ 9.21	\$ 298.86	\$ 540.19	35.62%
275-275-515600	Holiday Pay	\$ 559.37	\$ 74.02	\$ 222.06	\$ 337.31	39.70%
275-275-515800	Sick Pay	\$ 335.62	\$ 36.39	\$ 39.93	\$ 295.69	11.90%
275-275-517000	Oasdi/city share 6.2%	\$ 901.70	\$ 87.77	\$ 477.89	\$ 423.81	53.00%
275-275-517001	Medicare/city share 1.45%	\$ 210.88	\$ 20.48	\$ 111.59	\$ 99.29	52.92%
275-275-517401	IMRF	\$ 948.24	\$ 96.41	\$ 521.47	\$ 426.77	54.99%
275-275-518000	Group Insurance	\$ 1,529.38	\$ 399.19	\$ 1,893.79	\$ (364.41)	123.83%
	Personnel	\$ 19,867.84	\$ 2,084.28	\$ 11,011.18	\$ 8,856.66	55.42%
275-275-560100	Auditing Fees	\$ 3,500.00	\$ -	\$ -	\$ 3,500.00	0.00%
275-275-560500	Consulting Services	\$ 15,678.00	\$ -	\$ 2,431.00	\$ 13,247.00	15.51%
275-275-561200	Engineering Fees	\$ 309,000.00	\$ -	\$ 52,443.98	\$ 256,556.02	16.97%
275-275-569000	Other Contractual Service	\$ 1,500.00	\$ 721.63	\$ 4,691.09	\$ (3,191.09)	312.74%
275-275-591200	Developer Agreement Payments	\$ 140,000.00	\$ 5,862.94	\$ 39,434.63	\$ 100,565.37	28.17%
	Contractual Services	\$ 469,678.00	\$ 6,584.57	\$ 99,000.70	\$ 370,677.30	21.08%
275-275-584009	General Public Improvements	\$ 500,000.00	\$ -	\$ 55,083.93	\$ 444,916.07	11.02%
	Capital Outlay	\$ 500,000.00	\$ -	\$ 55,083.93	\$ 444,916.07	11.02%
275-275-565300	School Distr Tax Reimbursement	\$ 188,670.00	\$ -	\$ -	\$ 188,670.00	0.00%
275-275-590400	Interest Paid	\$ -	\$ -	\$ 84.63	\$ (84.63)	0.00%
	Other Expenditures	\$ 188,670.00	\$ -	\$ 84.63	\$ 188,585.37	0.04%
275	TIF Court Street	\$ 79,580.16	\$ 213,578.06	\$ 742,213.66	\$ (662,633.50)	932.66%
277	BDD (#1)					
277-277-411006	BDD Sales Taxes	\$ 3,366,000.00	\$ 281,278.50	\$ 1,405,413.98	\$ 1,960,586.02	41.75%
277-277-411007	BDD Hotel/Motel Taxes	\$ 51,000.00	\$ 408.10	\$ 20,725.64	\$ 30,274.36	40.64%
	Taxes	\$ 3,417,000.00	\$ 281,686.60	\$ 1,426,139.62	\$ 1,990,860.38	41.74%
277-277-490100	Interest Earnings	\$ 1,000.00	\$ 21,008.57	\$ 109,555.72	\$ (108,555.72)	10955.57%
	Investment Earnings	\$ 1,000.00	\$ 21,008.57	\$ 109,555.72	\$ (108,555.72)	10955.57%
277-277-511600	Salary: All Personnel	\$ 21,288.31	\$ -	\$ 1,634.30	\$ 19,654.01	7.68%
277-277-511601	Admin Cost Allocation	\$ -	\$ 1,267.32	\$ 6,409.75	\$ (6,409.75)	0.00%
277-277-515500	Vacation Pay	\$ 1,394.43	\$ 9.21	\$ 272.27	\$ 1,122.16	19.53%
277-277-515600	Holiday Pay	\$ 929.62	\$ 69.23	\$ 207.69	\$ 721.93	22.34%
277-277-515800	Sick Pay	\$ 557.77	\$ 38.51	\$ 48.44	\$ 509.33	8.68%
277-277-517000	Oasdi/city share 6.2%	\$ 1,498.55	\$ 82.17	\$ 512.60	\$ 985.95	34.21%



General Ledger

Non General Fund Revenue vs Expense Detail

Period 05 - 05

Fiscal Year 2025

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
277-277-517001	Medicare/city share 1.45%	\$ 350.47	\$ 19.12	\$ 119.52	\$ 230.95	34.10%
277-277-517401	IMRF	\$ 1,575.89	\$ 90.31	\$ 559.11	\$ 1,016.78	35.48%
277-277-518000	Group Insurance	\$ 2,846.04	\$ 373.05	\$ 2,001.65	\$ 844.39	70.33%
	Personnel	\$ 30,441.08	\$ 1,948.92	\$ 11,765.33	\$ 18,675.75	38.65%
277-277-560100	Auditing Fees	\$ 3,500.00	\$ -	\$ -	\$ 3,500.00	0.00%
277-277-560500	Consulting Services	\$ 9,837.00	\$ -	\$ 1,001.00	\$ 8,836.00	10.18%
277-277-569000	Other Contractual Services	\$ 1,500.00	\$ 902.07	\$ 5,489.13	\$ (3,989.13)	365.94%
277-277-591200	Developer Agreement Payments	\$ 2,550,000.00	\$ -	\$ -	\$ 2,550,000.00	0.00%
	Contractual Services	\$ 2,564,837.00	\$ 902.07	\$ 6,490.13	\$ 2,558,346.87	0.25%
277-277-584009	General Public Improvements	\$ 6,923,110.00	\$ 288,639.84	\$ 1,297,929.32	\$ 5,625,180.68	18.75%
	Capital Outlay	\$ 6,923,110.00	\$ 288,639.84	\$ 1,297,929.32	\$ 5,625,180.68	18.75%
277-277-590400	Interest Paid	\$ 290,766.66	\$ -	\$ 290,766.66	\$ -	100.00%
277-277-599000	Miscellaneous	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	0.00%
	Other Expenditures	\$ 295,766.66	\$ -	\$ 290,766.66	\$ 5,000.00	98.31%
277-277-591400	Loan Payments	\$ 160,972.26	\$ -	\$ 160,972.26	\$ -	100.00%
	Debt Service	\$ 160,972.26	\$ -	\$ 160,972.26	\$ -	100.00%
277	BDD (#1)	\$ (6,557,127.00)	\$ 11,204.34	\$ (232,228.36)	\$ (6,324,898.64)	3.54%
445	Capital Projects					
445-000-490100	Interest Earnings	\$ -	\$ -	\$ 7.54	\$ (7.54)	0.00%
	Investment Earnings	\$ -	\$ -	\$ 7.54	\$ (7.54)	0.00%
000	Non Departmental	\$ -	\$ -	\$ 7.54	\$ (7.54)	0.00%
445-041-490100	Interest Earnings	\$ -	\$ 1,720.47	\$ 3,230.41	\$ (3,230.41)	0.00%
	Investment Earnings	\$ -	\$ 1,720.47	\$ 3,230.41	\$ (3,230.41)	0.00%
445-041-534900	Sidewalk Renovations	\$ 300,000.00	\$ -	\$ 100,160.20	\$ 199,839.80	33.39%
	Contractual Services	\$ 300,000.00	\$ -	\$ 100,160.20	\$ 199,839.80	33.39%
445-041-590400	Interest Paid	\$ -	\$ -	\$ 2,776.46	\$ (2,776.46)	0.00%
	Debt Service	\$ -	\$ -	\$ 2,776.46	\$ (2,776.46)	0.00%
445-041-524000	Lease/Rental of Equipment	\$ -	\$ -	\$ 4,013.52	\$ (4,013.52)	0.00%
445-041-561200	Engineering Fees	\$ 640,000.00	\$ -	\$ 290,572.13	\$ 349,427.87	45.40%
445-041-580200	Purchase Of Property	\$ 500,000.00	\$ -	\$ 175,010.49	\$ 324,989.51	35.00%
	Capital Expense	\$ 1,140,000.00	\$ -	\$ 469,596.14	\$ 670,403.86	41.19%
445-041-414001	Local Use Gas Tax	\$ 500,000.00	\$ 27,950.86	\$ 183,243.60	\$ 316,756.40	36.65%
445-041-440100	Transfer From General Fund	\$ 870,000.00	\$ -	\$ 870,000.00	\$ -	100.00%
445-041-491500	Sale of Property	\$ -	\$ -	\$ 61,567.07	\$ (61,567.07)	0.00%
	Capital Revenue	\$ 1,370,000.00	\$ 27,950.86	\$ 1,114,810.67	\$ 255,189.33	81.37%
041	Capital Projects	\$ (70,000.00)	\$ 29,671.33	\$ 545,508.28	\$ (615,508.28)	-779.30%
445-043-414002	Impound Fees	\$ 70,000.00	\$ 8,801.87	\$ 45,979.32	\$ 24,020.68	65.68%
	Capital Revenue	\$ 70,000.00	\$ 8,801.87	\$ 45,979.32	\$ 24,020.68	65.68%
043	Impound Fees	\$ 70,000.00	\$ 8,801.87	\$ 45,979.32	\$ 24,020.68	65.68%
445	Capital Projects	\$ -	\$ 38,473.20	\$ 591,495.14	\$ (591,495.14)	0.00%
501	School Bus					
501-501-450011	District 108 Contract	\$ 4,017,000.00	\$ 428,696.68	\$ 1,322,599.19	\$ 2,694,400.81	32.93%
501-501-450012	Transportation Contract	\$ 188,490.00	\$ 15,265.20	\$ 80,142.30	\$ 108,347.70	42.52%
501-501-450013	District 303	\$ 1,442,000.00	\$ 180,952.90	\$ 559,821.53	\$ 882,178.47	38.82%
501-501-450020	Bus passes	\$ 23,000.00	\$ 8,765.00	\$ 8,765.00	\$ 14,235.00	38.11%
501-501-450030	Bus Special Charters	\$ 190,000.00	\$ 24,189.50	\$ 71,494.88	\$ 118,505.12	37.63%
501-501-454500	Other Contractual Revenue	\$ 280,000.00	\$ 34,034.16	\$ 103,987.40	\$ 176,012.60	37.14%
	Fees/Charges For Service	\$ 6,140,490.00	\$ 691,903.44	\$ 2,146,810.30	\$ 3,993,679.70	34.96%
501-501-490100	Interest Earnings	\$ 300.00	\$ 1,638.60	\$ 25,878.92	\$ (25,578.92)	8626.31%
	Investment Earnings	\$ 300.00	\$ 1,638.60	\$ 25,878.92	\$ (25,578.92)	8626.31%
501-501-491000	Rental of Municipal Property	\$ -	\$ -	\$ 50.00	\$ (50.00)	0.00%
501-501-499800	Miscellaneous Receipts	\$ -	\$ 48.40	\$ 316.70	\$ (316.70)	0.00%
	Other Revenue	\$ -	\$ 48.40	\$ 366.70	\$ (366.70)	0.00%
501-501-511600	Salary: All Personnel	\$ 274,471.43	\$ 63,686.13	\$ 272,810.34	\$ 1,661.09	99.39%
501-501-511601	Admin Cost Allocation	\$ 211,290.82	\$ 11,158.43	\$ 58,211.18	\$ 153,079.64	27.55%



General Ledger

Non General Fund Revenue vs Expense Detail

Period 05 - 05

Fiscal Year 2025

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
501-501-514600	Wages-PartTime Drivers&Monitor	\$ 2,060,000.00	\$ 166,381.26	\$ 642,873.93	\$ 1,417,126.07	31.21%
501-501-514602	Wages-PT Drvr&Mon Charters	\$ 300,000.00	\$ 7,931.78	\$ 40,620.23	\$ 259,379.77	13.54%
501-501-515000	Overtime	\$ 100,000.00	\$ 10,480.37	\$ 30,492.11	\$ 69,507.89	30.49%
501-501-515200	Longevity Pay	\$ 7,000.00	\$ -	\$ 6,100.00	\$ 900.00	87.14%
501-501-515500	Vacation Pay	\$ 30,000.00	\$ 424.12	\$ 13,870.61	\$ 16,129.39	46.24%
501-501-515600	Holiday Pay	\$ 95,000.00	\$ 10,440.80	\$ 22,984.96	\$ 72,015.04	24.19%
501-501-515800	Sick Pay	\$ 10,000.00	\$ 2,013.52	\$ 8,562.35	\$ 1,437.65	85.62%
501-501-517000	Oasdi/city Share 6.2%	\$ 191,441.26	\$ 16,809.95	\$ 67,608.58	\$ 123,832.68	35.32%
501-501-517001	Medicare/city Share 1.45%	\$ 44,772.55	\$ 3,931.26	\$ 15,811.62	\$ 28,960.93	35.32%
501-501-517401	IMRF	\$ 201,322.10	\$ 6,358.20	\$ 28,344.00	\$ 172,978.10	14.08%
501-501-518000	Group Insurance	\$ 70,000.00	\$ 8,425.71	\$ 42,055.86	\$ 27,944.14	60.08%
501-501-518200	Unemployment Insurance	\$ 100,000.00	\$ -	\$ 13,821.00	\$ 86,179.00	13.82%
501-501-518300	Workers Comp Insurance	\$ 110,000.00	\$ -	\$ -	\$ 110,000.00	0.00%
501-501-554300	Uniforms & Tools	\$ 1,500.00	\$ 49.33	\$ 849.33	\$ 650.67	56.62%
501-501-559000	Medical Expense/supplies	\$ 20,000.00	\$ 1,470.00	\$ 4,788.10	\$ 15,211.90	23.94%
	Personnel	\$ 3,826,798.16	\$ 309,560.86	\$ 1,269,804.20	\$ 2,556,993.96	33.18%
501-501-519000	Training And Education	\$ 12,000.00	\$ 1,368.00	\$ 2,717.91	\$ 9,282.09	22.65%
	Training & Education	\$ 12,000.00	\$ 1,368.00	\$ 2,717.91	\$ 9,282.09	22.65%
501-501-520200	Office Supplies	\$ 2,500.00	\$ -	\$ 405.33	\$ 2,094.67	16.21%
501-501-520400	Postage	\$ 200.00	\$ -	\$ -	\$ 200.00	0.00%
501-501-522400	General Supplies	\$ 9,000.00	\$ -	\$ 1,988.34	\$ 7,011.66	22.09%
501-501-529000	Equipment	\$ 8,500.00	\$ 4,061.25	\$ 4,749.25	\$ 3,750.75	55.87%
501-501-556100	Gasoline/diesel Fuel	\$ 410,000.00	\$ 52,163.52	\$ 160,052.77	\$ 249,947.23	39.04%
	Supplies & Materials	\$ 430,200.00	\$ 56,224.77	\$ 167,195.69	\$ 263,004.31	38.86%
501-501-518100	Liability Insurance Premiums	\$ 90,000.00	\$ -	\$ -	\$ 90,000.00	0.00%
501-501-524000	Lease/rental Of Equipment	\$ 9,000.00	\$ -	\$ 813.24	\$ 8,186.76	9.04%
501-501-534000	Automotive Expense	\$ 275,000.00	\$ 16,711.35	\$ 120,575.26	\$ 154,424.74	43.85%
501-501-534400	Equipment Repairs	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.00%
501-501-538000	Maintenance Agreements	\$ 15,000.00	\$ 582.64	\$ 1,098.68	\$ 13,901.32	7.32%
501-501-550100	Utilities	\$ 25,000.00	\$ 1,235.90	\$ 4,461.01	\$ 20,538.99	17.84%
501-501-550300	Telephone	\$ 2,000.00	\$ 0.12	\$ 652.13	\$ 1,347.87	32.61%
501-501-551600	Dues And Subscriptions	\$ 750.00	\$ -	\$ -	\$ 750.00	0.00%
501-501-555000	Radio Expense	\$ 30,000.00	\$ -	\$ -	\$ 30,000.00	0.00%
501-501-560100	Auditing Fees	\$ 4,000.00	\$ -	\$ 4,000.00	\$ -	100.00%
501-501-560600	Corporate Counsel Fees	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	0.00%
501-501-561000	Legal expense	\$ -	\$ -	\$ 11,291.10	\$ (11,291.10)	0.00%
501-501-566600	Pest Control	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	0.00%
501-501-569000	Other Contractual Service	\$ 6,500.00	\$ 943.86	\$ 13,641.80	\$ (7,141.80)	209.87%
501-501-597900	Employee Appreciation	\$ 6,000.00	\$ -	\$ 1,991.15	\$ 4,008.85	33.19%
501-501-599801	Computer Software	\$ 65,000.00	\$ -	\$ -	\$ 65,000.00	0.00%
	Contractual Services	\$ 533,250.00	\$ 19,473.87	\$ 158,524.37	\$ 374,725.63	29.73%
501-501-587000	Machinery And Equipment	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	0.00%
501-501-587001	Lease / Purchase Equipmen	\$ 1,200,000.00	\$ -	\$ 1,073,483.82	\$ 126,516.18	89.46%
	Capital Outlay	\$ 1,202,000.00	\$ -	\$ 1,073,483.82	\$ 128,516.18	89.31%
501-501-534200	Bldng & Grnds Maint/Repairs	\$ 6,000.00	\$ -	\$ -	\$ 6,000.00	0.00%
501-501-551000	Printing And Publications	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	0.00%
501-501-554200	Meals/Lodging	\$ 5,000.00	\$ 129.98	\$ 467.76	\$ 4,532.24	9.36%
501-501-557200	License And Inspection Fees	\$ 12,000.00	\$ 60.00	\$ 3,822.08	\$ 8,177.92	31.85%
501-501-599000	Miscellaneous	\$ 1,000.00	\$ -	\$ 281.55	\$ 718.45	28.16%
501-501-599802	Computer Hardware	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	0.00%
	Other Expenditures	\$ 30,500.00	\$ 189.98	\$ 4,571.39	\$ 25,928.61	14.99%
501-501-590400	Interest Paid	\$ 83,389.02	\$ -	\$ 69,142.18	\$ 14,246.84	82.92%
	Debt Service	\$ 83,389.02	\$ -	\$ 69,142.18	\$ 14,246.84	82.92%
501	School Bus	\$ 22,652.82	\$ 306,772.96	\$ (572,383.64)	\$ 595,036.46	-2526.77%
525	Airport					
525-525-442600	State Grants	\$ 1,963,800.00	\$ -	\$ -	\$ 1,963,800.00	0.00%

General Ledger

Non General Fund Revenue vs Expense Detail

Period 05 - 05

Fiscal Year 2025

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
	Intergovernmental	\$ 1,963,800.00	\$ -	\$ -	\$ 1,963,800.00	0.00%
525-525-453002	Rental - Airport Hangars	\$ 90,000.00	\$ 6,310.00	\$ 31,250.00	\$ 58,750.00	34.72%
525-525-453003	Rental - Tie Down Spaces	\$ 360.00	\$ -	\$ -	\$ 360.00	0.00%
525-525-453004	Sale of Gas	\$ 165,000.00	\$ 9,071.43	\$ 85,384.05	\$ 79,615.95	51.75%
	Fees/Charges For Service	\$ 255,360.00	\$ 15,381.43	\$ 116,634.05	\$ 138,725.95	45.67%
525-525-490100	Interest Earnings	\$ -	\$ 606.91	\$ 4,864.85	\$ (4,864.85)	0.00%
	Investment Earnings	\$ -	\$ 606.91	\$ 4,864.85	\$ (4,864.85)	0.00%
525-525-453005	Sales Tax Rebate	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	0.00%
525-525-491000	Rental Of Municipal Prope	\$ 20,000.00	\$ 600.00	\$ 600.00	\$ 19,400.00	3.00%
	Other Revenue	\$ 25,000.00	\$ 600.00	\$ 600.00	\$ 24,400.00	2.40%
525-525-440100	Transfer From General Fund	\$ 318,200.00	\$ -	\$ -	\$ 318,200.00	0.00%
	Transfers From Other Funds	\$ 318,200.00	\$ -	\$ -	\$ 318,200.00	0.00%
525-525-511600	Salary All Personnel	\$ 31,300.00	\$ 1,472.81	\$ 6,934.79	\$ 24,365.21	22.16%
525-525-511601	Admin Cost Allocation	\$ 15,854.04	\$ 994.83	\$ 5,130.41	\$ 10,723.63	32.36%
525-525-515500	Vacation Pay	\$ 2,000.00	\$ 12.71	\$ 160.48	\$ 1,839.52	8.02%
525-525-515600	Holiday Pay	\$ 1,000.00	\$ 54.19	\$ 162.57	\$ 837.43	16.26%
525-525-515800	Sick Pay	\$ 700.00	\$ 22.20	\$ 59.71	\$ 640.29	8.53%
525-525-517000	Oasdi/city Share 6.2%	\$ 3,152.95	\$ 70.93	\$ 369.64	\$ 2,783.31	11.72%
525-525-517001	Medicare/city Share 1.45%	\$ 737.38	\$ 16.80	\$ 87.24	\$ 650.14	11.83%
525-525-517401	IMRF	\$ 3,315.68	\$ 394.99	\$ 1,990.52	\$ 1,325.16	60.03%
525-525-518000	Group Insurance	\$ 8,465.21	\$ 277.84	\$ 1,459.59	\$ 7,005.62	17.24%
525-525-518300	Workers Comp Insurance	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	0.00%
	Personnel	\$ 68,525.26	\$ 3,317.30	\$ 16,354.95	\$ 52,170.31	23.87%
525-525-519000	Training And Education	\$ 300.00	\$ -	\$ -	\$ 300.00	0.00%
	Training & Education	\$ 300.00	\$ -	\$ -	\$ 300.00	0.00%
525-525-520200	Office Supplies	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
525-525-520400	Postage	\$ 50.00	\$ -	\$ -	\$ 50.00	0.00%
525-525-522400	General Supplies	\$ 1,000.00	\$ 188.29	\$ 229.48	\$ 770.52	22.95%
525-525-529000	Equipment	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	0.00%
525-525-556200	Cost of Gas Sold	\$ 148,500.00	\$ 9,019.47	\$ 74,181.63	\$ 74,318.37	49.95%
	Supplies & Materials	\$ 151,550.00	\$ 9,207.76	\$ 74,411.11	\$ 77,138.89	49.10%
525-525-518100	Liability Insurance Premiums	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	0.00%
525-525-524000	Lease/rental Of Equipment	\$ 500.00	\$ -	\$ 125.31	\$ 374.69	25.06%
525-525-534000	Automotive Expense	\$ 2,000.00	\$ -	\$ 543.47	\$ 1,456.53	27.17%
525-525-534200	Buildings And Grounds Rep	\$ 30,000.00	\$ -	\$ 875.00	\$ 29,125.00	2.92%
525-525-534400	Equipment Repairs	\$ 4,000.00	\$ 423.90	\$ 4,661.97	\$ (661.97)	116.55%
525-525-536300	Snow Removal - Salt And C	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	0.00%
525-525-538000	Maintenance Agreement	\$ 350.00	\$ -	\$ -	\$ 350.00	0.00%
525-525-550100	Utilities	\$ 25,000.00	\$ 743.48	\$ 8,058.22	\$ 16,941.78	32.23%
525-525-550300	Telephone	\$ 3,000.00	\$ 330.58	\$ 1,350.56	\$ 1,649.44	45.02%
525-525-551600	Dues And Subscriptions	\$ 1,200.00	\$ -	\$ -	\$ 1,200.00	0.00%
525-525-556100	Fuel	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
525-525-560100	Auditing Fees	\$ -	\$ -	\$ 1,000.00	\$ (1,000.00)	0.00%
525-525-560600	Corporate Counsel Fees	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
525-525-566600	Pest Control	\$ 750.00	\$ -	\$ -	\$ 750.00	0.00%
525-525-569000	Other Contractual Service	\$ 70,000.00	\$ 8,048.38	\$ 26,959.64	\$ 43,040.36	38.51%
	Contractual Services	\$ 145,800.00	\$ 9,546.34	\$ 43,574.17	\$ 102,225.83	29.89%
525-525-580401	Building Repairs	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	0.00%
525-525-580402	Capital Outlay	\$ 218,200.00	\$ 94,759.50	\$ 94,759.50	\$ 123,440.50	43.43%
525-525-580403	Capital Outlay Reimbursed	\$ 1,963,800.00	\$ -	\$ -	\$ 1,963,800.00	0.00%
525-525-587100	Office Furniture & Equip	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	0.00%
	Capital Outlay	\$ 2,189,000.00	\$ 94,759.50	\$ 94,759.50	\$ 2,094,240.50	4.33%
525-525-557200	License & Inspection Fees	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.00%
525-525-599000	Miscellaneous	\$ 100.00	\$ -	\$ -	\$ 100.00	0.00%
525-525-599802	Computer Hardware	\$ 350.00	\$ -	\$ -	\$ 350.00	0.00%
	Other Expenditures	\$ 1,450.00	\$ -	\$ -	\$ 1,450.00	0.00%
525	Airport	\$ 5,734.74	\$ (100,242.56)	\$ (107,000.83)	\$ 112,735.57	-1865.84%



General Ledger

Non General Fund Revenue vs Expense Detail

Period 05 - 05

Fiscal Year 2025

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
570	Economic Development					
570-570-490100	Interest Earnings	\$ 1,000.00	\$ 1,082.27	\$ 6,251.80	\$ (5,251.80)	625.18%
570-570-490101	Loan Interest	\$ 39,480.00	\$ -	\$ -	\$ 39,480.00	0.00%
	Investment Earnings	\$ 40,480.00	\$ 1,082.27	\$ 6,251.80	\$ 34,228.20	15.44%
570-570-493600	Training Reimbursements	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
	Other Revenue	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
570-570-511600	Salary: All Personnel	\$ 61,683.02	\$ 4,124.27	\$ 23,874.73	\$ 37,808.29	38.71%
570-570-511601	Admin Cost Allocation	\$ -	\$ 899.81	\$ 4,626.40	\$ (4,626.40)	0.00%
570-570-515500	Vacation Pay	\$ 4,040.37	\$ 9.21	\$ 1,253.16	\$ 2,787.21	31.02%
570-570-515600	Holiday Pay	\$ 2,693.58	\$ 264.67	\$ 794.01	\$ 1,899.57	29.48%
570-570-515800	Sick Pay	\$ 1,616.15	\$ 36.39	\$ 39.93	\$ 1,576.22	2.47%
570-570-517000	Oasdi/city Share 6.2%	\$ 4,342.05	\$ 316.84	\$ 1,834.32	\$ 2,507.73	42.25%
570-570-517001	Medicare/city Share 1.45%	\$ 1,015.48	\$ 74.00	\$ 428.61	\$ 586.87	42.21%
570-570-517401	IMRF	\$ 4,566.16	\$ 347.90	\$ 1,994.74	\$ 2,571.42	43.69%
570-570-518000	Group Insurance	\$ 5,310.29	\$ 1,380.78	\$ 6,582.91	\$ (1,272.62)	123.97%
	Personnel	\$ 85,267.10	\$ 7,453.87	\$ 41,428.81	\$ 43,838.29	48.59%
570-570-519000	Training And Education	\$ 1,250.00	\$ -	\$ 575.00	\$ 675.00	46.00%
	Training & Education	\$ 1,250.00	\$ -	\$ 575.00	\$ 675.00	46.00%
570-570-520200	Office Supplies	\$ 100.00	\$ -	\$ 82.95	\$ 17.05	82.95%
570-570-520400	Postage	\$ 50.00	\$ -	\$ 144.93	\$ (94.93)	289.86%
	Supplies & Materials	\$ 150.00	\$ -	\$ 227.88	\$ (77.88)	151.92%
570-570-551600	Dues And Subscriptions	\$ 25,385.00	\$ -	\$ 25,132.50	\$ 252.50	99.01%
570-570-569000	Other Contractual Service	\$ 13,500.00	\$ 180.41	\$ 1,797.98	\$ 11,702.02	13.32%
570-570-591300	Developer Credit Applied	\$ 70,000.00	\$ -	\$ -	\$ 70,000.00	0.00%
570-570-598100	Public Relations	\$ 42,500.00	\$ 13,213.50	\$ 19,807.50	\$ 22,692.50	46.61%
	Contractual Services	\$ 151,385.00	\$ 13,393.91	\$ 46,737.98	\$ 104,647.02	30.87%
570-570-518700	Mileage	\$ 635.00	\$ -	\$ -	\$ 635.00	0.00%
570-570-554200	Meals Lodging	\$ 1,800.00	\$ 238.50	\$ 1,738.05	\$ 61.95	96.56%
	Other Expenditures	\$ 2,435.00	\$ 238.50	\$ 1,738.05	\$ 696.95	71.38%
570	Economic Development	\$ (199,507.10)	\$ (20,004.01)	\$ (84,455.92)	\$ (115,051.18)	42.33%
695	Insurance					
695-092-490100	Interest	\$ -	\$ 1.52	\$ 6.96	\$ (6.96)	0.00%
	Investment Earnings	\$ -	\$ 1.52	\$ 6.96	\$ (6.96)	0.00%
695-092-479100	Sec 125 Flex Plan Contrib	\$ 60,000.00	\$ 3,264.64	\$ 17,955.52	\$ 42,044.48	29.93%
	Other Revenue	\$ 60,000.00	\$ 3,264.64	\$ 17,955.52	\$ 42,044.48	29.93%
695-092-517300	Sec 125 Flex Plan Claims	\$ 55,000.00	\$ 1,500.19	\$ 14,848.76	\$ 40,151.24	27.00%
	Contractual Services	\$ 55,000.00	\$ 1,500.19	\$ 14,848.76	\$ 40,151.24	27.00%
092	Section 125	\$ 5,000.00	\$ 1,765.97	\$ 3,113.72	\$ 1,886.28	62.27%
695-093-450500	Liability Ins Premiums Reimb	\$ 550,000.00	\$ -	\$ -	\$ 550,000.00	0.00%
	Transfers From Other Funds	\$ 550,000.00	\$ -	\$ -	\$ 550,000.00	0.00%
695-093-518133	Claims Paid / Police Prot	\$ -	\$ -	\$ 5,542.50	\$ (5,542.50)	0.00%
695-093-518151	Claims Paid / School Bus	\$ -	\$ -	\$ (7,405.04)	\$ 7,405.04	0.00%
695-093-518400	Liability Ins Premiums Paid	\$ 525,000.00	\$ -	\$ -	\$ 525,000.00	0.00%
	Contractual Services	\$ 525,000.00	\$ -	\$ (1,862.54)	\$ 526,862.54	-0.35%
093	Liability Insurance	\$ 25,000.00	\$ -	\$ 1,862.54	\$ 23,137.46	7.45%
695-094-450500	Work Comp Ins Premiums Reimb	\$ 800,000.00	\$ -	\$ -	\$ 800,000.00	0.00%
	Transfers From Other Funds	\$ 800,000.00	\$ -	\$ -	\$ 800,000.00	0.00%
695-094-518400	Workmans Comp Premiums Paid	\$ 750,000.00	\$ -	\$ -	\$ 750,000.00	0.00%
	Contractual Services	\$ 750,000.00	\$ -	\$ -	\$ 750,000.00	0.00%
094	Work Comp	\$ 50,000.00	\$ -	\$ -	\$ 50,000.00	0.00%
695-095-490100	Interest Earnings	\$ -	\$ 8,520.36	\$ 34,340.53	\$ (34,340.53)	0.00%
	Investment Earnings	\$ -	\$ 8,520.36	\$ 34,340.53	\$ (34,340.53)	0.00%
695-095-450505	Retiree Premiums	\$ 385,000.00	\$ 21,786.23	\$ 113,050.15	\$ 271,949.85	29.36%
695-095-450515	Retiree Premiums Police	\$ 130,000.00	\$ 9,244.83	\$ 41,385.45	\$ 88,614.55	31.83%
695-095-495300	Claim Refund	\$ -	\$ -	\$ 30,235.14	\$ (30,235.14)	0.00%



General Ledger

Non General Fund Revenue vs Expense Detail

Period 05 - 05

Fiscal Year 2025

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
695-095-495600	Insurance Reimbursements	\$ -	\$ -	\$ 37,943.15	\$ (37,943.15)	0.00%
	Other Revenue	\$ 515,000.00	\$ 31,031.06	\$ 222,613.89	\$ 292,386.11	43.23%
695-095-450500	City Premiums	\$ 3,828,000.00	\$ 287,885.86	\$ 1,431,645.31	\$ 2,396,354.69	37.40%
695-095-450501	Employee Premiums	\$ 528,000.00	\$ 45,430.76	\$ 223,024.65	\$ 304,975.35	42.24%
695-095-450510	City Premiums Police	\$ 1,188,000.00	\$ 90,915.25	\$ 443,487.90	\$ 744,512.10	37.33%
695-095-450511	Employee Premiums Police	\$ 105,600.00	\$ 8,643.77	\$ 42,517.19	\$ 63,082.81	40.26%
	Transfers From Other Funds	\$ 5,649,600.00	\$ 432,875.64	\$ 2,140,675.05	\$ 3,508,924.95	37.89%
695-095-511601	Admin Cost Allocation	\$ -	\$ 227.52	\$ 906.38	\$ (906.38)	0.00%
695-095-515500	Vacation Pay	\$ -	\$ -	\$ 36.85	\$ (36.85)	0.00%
695-095-515600	Holiday Pay	\$ -	\$ 12.64	\$ 37.92	\$ (37.92)	0.00%
695-095-515800	Sick pay	\$ -	\$ 12.64	\$ 30.02	\$ (30.02)	0.00%
695-095-517000	Oasdi/City Share 6.2%	\$ -	\$ 15.28	\$ 61.08	\$ (61.08)	0.00%
695-095-517001	Medicare/City Share 1.45%	\$ -	\$ 3.56	\$ 14.23	\$ (14.23)	0.00%
695-095-517401	IMRF	\$ -	\$ 16.50	\$ 65.99	\$ (65.99)	0.00%
695-095-518000	Group Insurance	\$ -	\$ 46.42	\$ 185.69	\$ (185.69)	0.00%
	Personnel	\$ -	\$ 334.56	\$ 1,338.16	\$ (1,338.16)	0.00%
695-095-517500	Health Claims Paid/Active	\$ 20,000.00	\$ -	\$ -	\$ 20,000.00	0.00%
695-095-517501	Administration Fees	\$ 30,000.00	\$ 311.55	\$ 1,638.65	\$ 28,361.35	5.46%
695-095-517504	A D & D Life Premium	\$ 24,000.00	\$ 1,894.29	\$ 9,011.03	\$ 14,988.97	37.55%
695-095-517506	Vision Coverage	\$ 23,000.00	\$ 1,524.40	\$ 7,532.46	\$ 15,467.54	32.75%
695-095-517507	Health Insurance Premium	\$ 3,750,000.00	\$ 324,711.98	\$ 1,591,246.65	\$ 2,158,753.35	42.43%
695-095-517508	Stop Loss	\$ 45,000.00	\$ -	\$ -	\$ 45,000.00	0.00%
695-095-517509	Police BCBS Health Ins Plan	\$ 1,700,000.00	\$ 137,113.97	\$ 700,136.07	\$ 999,863.93	41.18%
695-095-517511	Dental Coverage	\$ 20,000.00	\$ 16,395.10	\$ 80,139.31	\$ (60,139.31)	400.70%
695-095-517512	Dental Coverage-Retirees	\$ 50,000.00	\$ 3,187.07	\$ 16,288.87	\$ 33,711.13	32.58%
695-095-517513	Vision Coverage Retirees	\$ 4,000.00	\$ 298.38	\$ 1,527.26	\$ 2,472.74	38.18%
695-095-517515	Health Insurance Prem-Retirees	\$ 950,000.00	\$ 66,297.35	\$ 338,530.85	\$ 611,469.15	35.63%
695-095-569000	Other Contractual Service	\$ 25,000.00	\$ 2,950.00	\$ 4,365.00	\$ 20,635.00	17.46%
	Contractual Services	\$ 6,641,000.00	\$ 554,684.09	\$ 2,750,416.15	\$ 3,890,583.85	41.42%
695-095-516700	Wellness Program	\$ 30,000.00	\$ 838.52	\$ 3,569.34	\$ 26,430.66	11.90%
695-095-590600	Bank Charges	\$ -	\$ 25.00	\$ 25.00	\$ (25.00)	0.00%
695-095-599000	Miscellaneous	\$ 25,000.00	\$ 211.95	\$ 411.95	\$ 24,588.05	1.65%
	Other Expenditures	\$ 55,000.00	\$ 1,075.47	\$ 4,006.29	\$ 50,993.71	7.28%
095	Medical	\$ (531,400.00)	\$ (83,667.06)	\$ (358,131.13)	\$ (173,268.87)	67.39%
695	Insurance	\$ (451,400.00)	\$ (81,901.09)	\$ (353,154.87)	\$ (98,245.13)	78.24%
699	Vehicle Maintenance					
699-069-450040	Gasoline Sales - Interfun	\$ 950,000.00	\$ 98,542.10	\$ 405,701.87	\$ 544,298.13	42.71%
699-069-450043	Labor	\$ 450,000.00	\$ 30,341.75	\$ 156,280.16	\$ 293,719.84	34.73%
	Fees/Charges For Service	\$ 1,400,000.00	\$ 128,883.85	\$ 561,982.03	\$ 838,017.97	40.14%
699-069-490100	Interest Earnings	\$ -	\$ 3,368.25	\$ 16,179.00	\$ (16,179.00)	0.00%
	Investment Earnings	\$ -	\$ 3,368.25	\$ 16,179.00	\$ (16,179.00)	0.00%
699-069-511600	Salary: All Personnel	\$ 299,416.10	\$ 13,525.99	\$ 84,511.33	\$ 214,904.77	28.23%
699-069-511601	Admin Cost Allocation	\$ -	\$ 2,827.26	\$ 14,806.68	\$ (14,806.68)	0.00%
699-069-515000	Overtime	\$ 10,000.00	\$ 651.43	\$ 1,891.09	\$ 8,108.91	18.91%
699-069-515500	Vacation Pay	\$ 21,124.02	\$ 2,437.18	\$ 8,767.27	\$ 12,356.75	41.50%
699-069-515600	Holiday Pay	\$ 14,376.79	\$ 1,021.86	\$ 3,065.58	\$ 11,311.21	21.32%
699-069-515800	Sick Pay	\$ 6,843.27	\$ 654.90	\$ 2,006.50	\$ 4,836.77	29.32%
699-069-517000	Oasdi/city Share 6.2%	\$ 23,418.08	\$ 1,257.22	\$ 6,944.75	\$ 16,473.33	29.66%
699-069-517001	Medicare/city Share 1.45%	\$ 5,476.51	\$ 294.03	\$ 1,624.23	\$ 3,852.28	29.66%
699-069-517401	IMRF	\$ 27,459.80	\$ 1,374.92	\$ 7,490.98	\$ 19,968.82	27.28%
699-069-518000	Group Insurance	\$ 70,000.00	\$ 6,296.96	\$ 31,821.85	\$ 38,178.15	45.46%
699-069-518300	Workers Comp Insurance	\$ 12,000.00	\$ -	\$ -	\$ 12,000.00	0.00%
699-069-554300	Uniforms And Tools	\$ 8,000.00	\$ 600.00	\$ 3,731.65	\$ 4,268.35	46.65%
	Personnel	\$ 498,114.57	\$ 30,941.75	\$ 166,661.91	\$ 331,452.66	33.46%
699-069-519000	Training And Education	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.00%
	Training & Education	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.00%

General Ledger

Non General Fund Revenue vs Expense Detail

Period 05 - 05

Fiscal Year 2025

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
699-069-522400	General Supplies	\$ 5,000.00	\$ 1,268.76	\$ 2,075.96	\$ 2,924.04	41.52%
699-069-529000	Equipment	\$ 1,000.00	\$ -	\$ 3,982.42	\$ (2,982.42)	398.24%
699-069-556100	Gasoline/diesel Fuel	\$ 500.00	\$ -	\$ 99.18	\$ 400.82	19.84%
699-069-556200	Cost Of Fuel Sold	\$ 975,000.00	\$ 98,572.20	\$ 405,793.22	\$ 569,206.78	41.62%
	Supplies & Materials	\$ 981,500.00	\$ 99,840.96	\$ 411,950.78	\$ 569,549.22	41.97%
699-069-518100	Liability Insurance Premiums	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	0.00%
699-069-524000	Lease/rental Of Equipment	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	0.00%
699-069-534000	Automotive Expense	\$ 3,500.00	\$ 355.30	\$ 1,407.01	\$ 2,092.99	40.20%
699-069-534400	Equipment Repairs	\$ 3,000.00	\$ -	\$ 88.53	\$ 2,911.47	2.95%
699-069-538000	Maintenance Agreements	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.00%
699-069-550100	Utilities	\$ 6,000.00	\$ 119.69	\$ 1,527.39	\$ 4,472.61	25.46%
699-069-557300	EPA Permit	\$ 500.00	\$ -	\$ -	\$ 500.00	0.00%
699-069-569000	Other Contractual Service	\$ 10,000.00	\$ 343.92	\$ 3,096.10	\$ 6,903.90	30.96%
	Contractual Services	\$ 35,500.00	\$ 818.91	\$ 6,119.03	\$ 29,380.97	17.24%
699-069-587001	Capital Equipment	\$ 19,000.00	\$ -	\$ -	\$ 19,000.00	0.00%
	Capital Outlay	\$ 19,000.00	\$ -	\$ -	\$ 19,000.00	0.00%
699-069-557200	License And Inspection Fees	\$ 50.00	\$ -	\$ -	\$ 50.00	0.00%
	Other Expenditures	\$ 50.00	\$ -	\$ -	\$ 50.00	0.00%
069	City Vehicle Maintenance	\$ (135,164.57)	\$ 650.48	\$ (6,570.69)	\$ (128,593.88)	4.86%
699-070-450040	Gasoline Sales - Tazwell Cnty	\$ 6,500.00	\$ 960.40	\$ 1,789.55	\$ 4,710.45	27.53%
699-070-450042	Sale of Parts	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.00%
699-070-450043	Labor	\$ 1,000.00	\$ -	\$ 325.00	\$ 675.00	32.50%
	Fees/Charges For Service	\$ 8,500.00	\$ 960.40	\$ 2,114.55	\$ 6,385.45	24.88%
699-070-511600	Salary: All Personnel	\$ 600.00	\$ -	\$ 78.92	\$ 521.08	13.15%
699-070-517000	Oasdi/city Share 6.2%	\$ 50.00	\$ -	\$ 4.61	\$ 45.39	9.22%
699-070-517001	Medicare/city Share 1.45%	\$ 20.00	\$ -	\$ 1.08	\$ 18.92	5.40%
699-070-517401	IMRF	\$ 70.00	\$ -	\$ 5.14	\$ 64.86	7.34%
699-070-518000	Group Insurance	\$ 200.00	\$ -	\$ 33.20	\$ 166.80	16.60%
	Personnel	\$ 940.00	\$ -	\$ 122.95	\$ 817.05	13.08%
699-070-556200	Cost Of Fuel Sold	\$ -	\$ 960.40	\$ 1,789.55	\$ (1,789.55)	0.00%
699-070-556202	Cost Of Parts	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	0.00%
	Supplies & Materials	\$ 2,000.00	\$ 960.40	\$ 1,789.55	\$ 210.45	89.48%
070	Tazewell Co Vehicle Maint	\$ 5,560.00	\$ -	\$ 202.05	\$ 5,357.95	3.63%
699-699-561000	Legal Fees	\$ -	\$ -	\$ 109.17	\$ (109.17)	0.00%
	Contractual Services	\$ -	\$ -	\$ 109.17	\$ (109.17)	0.00%
699	Department	\$ -	\$ -	\$ 109.17	\$ (109.17)	0.00%
699	Vehicle Maintenance	\$ (129,604.57)	\$ 650.48	\$ (6,477.81)	\$ (123,126.76)	5.00%
924	Library					
924-924-410100	Real Estate Tax	\$ 1,679,091.00	\$ 238,827.31	\$ 1,173,423.52	\$ 505,667.48	69.88%
924-924-412000	Replacement P/p Tax - State	\$ 210,039.00	\$ 6,775.66	\$ 83,701.91	\$ 126,337.09	39.85%
	Taxes	\$ 1,889,130.00	\$ 245,602.97	\$ 1,257,125.43	\$ 632,004.57	66.55%
924-924-437900	South Pekin Revenue	\$ 13,000.00	\$ 2,122.51	\$ 9,700.37	\$ 3,299.63	74.62%
924-924-438300	South Pekin Per Capita Grant	\$ 1,500.00	\$ 12,500.00	\$ 12,509.96	\$ (11,009.96)	834.00%
924-924-438700	Other Grants	\$ 1,890.00	\$ -	\$ -	\$ 1,890.00	0.00%
924-924-445000	Per Capita Grant	\$ 46,810.00	\$ -	\$ 47,120.54	\$ (310.54)	100.66%
	Intergovernmental	\$ 63,200.00	\$ 14,622.51	\$ 69,330.87	\$ (6,130.87)	109.70%
924-924-456900	Passports	\$ 16,000.00	\$ 1,281.35	\$ 6,112.70	\$ 9,887.30	38.20%
924-924-457001	Friends Book Sale	\$ 14,000.00	\$ 1,240.52	\$ 5,466.13	\$ 8,533.87	39.04%
924-924-457002	Copy Machines	\$ 2,700.00	\$ 17.80	\$ 887.49	\$ 1,812.51	32.87%
924-924-457003	Printing Fees (library)	\$ 7,000.00	\$ 707.72	\$ 3,595.16	\$ 3,404.84	51.36%
924-924-457005	Non-resident Fees	\$ 5,700.00	\$ 131.66	\$ 1,338.80	\$ 4,361.20	23.49%
924-924-457006	Books - Lost And Damaged	\$ 2,000.00	\$ 197.00	\$ 1,149.73	\$ 850.27	57.49%
924-924-457007	Room Use Fees	\$ 2,000.00	\$ 279.60	\$ 695.00	\$ 1,305.00	34.75%
924-924-457009	Staff Sales	\$ -	\$ 0.10	\$ 0.10	\$ (0.10)	0.00%
924-924-457010	Fax Fee	\$ 2,000.00	\$ 150.20	\$ 647.00	\$ 1,353.00	32.35%
	Fees/Charges For Service	\$ 51,400.00	\$ 4,005.95	\$ 19,892.11	\$ 31,507.89	38.70%



General Ledger

Non General Fund Revenue vs Expense Detail

Period 05 - 05

Fiscal Year 2025

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
924-924-465001	Library Fines - Adult Dep	\$ 4,500.00	\$ 384.50	\$ 1,918.84	\$ 2,581.16	42.64%
924-924-465002	Library Fines - Junior De	\$ -	\$ -	\$ 10.30	\$ (10.30)	0.00%
	Fines And Forfeitures	\$ 4,500.00	\$ 384.50	\$ 1,929.14	\$ 2,570.86	42.87%
924-924-414905	IPTIP Endowment Interest	\$ -	\$ 1,321.91	\$ 6,855.73	\$ (6,855.73)	0.00%
924-924-490100	Interest Earnings	\$ 3,000.00	\$ 420.80	\$ 3,161.83	\$ (161.83)	105.39%
924-924-490102	Endowment Interest	\$ 9,000.00	\$ 6.61	\$ 109.25	\$ 8,890.75	1.21%
924-924-490111	Interest Earnings Capital	\$ 100.00	\$ 16.15	\$ 63.92	\$ 36.08	63.92%
	Investment Earnings	\$ 12,100.00	\$ 1,765.47	\$ 10,190.73	\$ 1,909.27	84.22%
924-924-499200	Gifts And Memorials	\$ 10,000.00	\$ 125.10	\$ 7,333.16	\$ 2,666.84	73.33%
924-924-499800	Miscellaneous Receipts	\$ 3,500.00	\$ 668.63	\$ 1,168.95	\$ 2,331.05	33.40%
924-924-499802	Cash Over/short	\$ -	\$ 4.91	\$ (297.72)	\$ 297.72	0.00%
	Other Revenue	\$ 13,500.00	\$ 798.64	\$ 8,204.39	\$ 5,295.61	60.77%
924-924-511600	Salary: All Personnel	\$ 662,000.00	\$ 47,465.56	\$ 269,733.78	\$ 392,266.22	40.75%
924-924-515500	Vacation Pay	\$ 39,000.00	\$ 3,913.29	\$ 20,887.53	\$ 18,112.47	53.56%
924-924-515600	Holiday Pay	\$ 30,750.00	\$ 2,472.11	\$ 10,322.00	\$ 20,428.00	33.57%
924-924-515800	Sick Pay	\$ 23,250.00	\$ 2,228.38	\$ 7,780.69	\$ 15,469.31	33.47%
924-924-516700	Wellness Programs	\$ 250.00	\$ -	\$ -	\$ 250.00	0.00%
924-924-517000	Oasdi/city Share 6.2%	\$ 47,700.00	\$ 3,397.03	\$ 18,747.21	\$ 28,952.79	39.30%
924-924-517001	Medicare/city Share 1.45%	\$ 11,130.00	\$ 794.45	\$ 4,384.38	\$ 6,745.62	39.39%
924-924-517401	IMRF	\$ 66,050.00	\$ 3,391.39	\$ 18,864.99	\$ 47,185.01	28.56%
924-924-518000	Group Insurance	\$ 160,000.00	\$ 7,915.76	\$ 39,670.85	\$ 120,329.15	24.79%
924-924-518300	Workers Comp Insurance	\$ 2,300.00	\$ -	\$ 2,080.00	\$ 220.00	90.43%
	Personnel	\$ 1,042,430.00	\$ 71,577.97	\$ 392,471.43	\$ 649,958.57	37.65%
924-924-520200	Office Supplies	\$ 6,900.00	\$ 935.49	\$ 1,808.64	\$ 5,091.36	26.21%
924-924-520300	Library Supplies	\$ 9,800.00	\$ 139.99	\$ 2,652.46	\$ 7,147.54	27.07%
924-924-520400	Postage	\$ 900.00	\$ 598.22	\$ 848.14	\$ 51.86	94.24%
924-924-520600	Oclc Cataloging	\$ 6,100.00	\$ -	\$ 6,088.97	\$ 11.03	99.82%
924-924-522700	Electronic Resources	\$ 21,000.00	\$ -	\$ 11,394.24	\$ 9,605.76	54.26%
924-924-522701	E-Books	\$ 13,000.00	\$ 4,000.00	\$ 4,000.00	\$ 9,000.00	30.77%
924-924-522702	E-Audiobooks	\$ 11,000.00	\$ 3,800.00	\$ 3,800.00	\$ 7,200.00	34.55%
924-924-522703	E-Videos	\$ 1,000.00	\$ -	\$ 500.00	\$ 500.00	50.00%
924-924-523301	Adult * Books - Fiction	\$ 21,000.00	\$ 1,996.22	\$ 9,584.56	\$ 11,415.44	45.64%
924-924-523302	Children's * Books - Fict	\$ 19,500.00	\$ 3,057.56	\$ 7,460.39	\$ 12,039.61	38.26%
924-924-523304	Large Print Books	\$ 8,000.00	\$ 549.89	\$ 3,644.51	\$ 4,355.49	45.56%
924-924-523401	Adult * Books - Non-fict	\$ 21,000.00	\$ 1,841.81	\$ 8,769.91	\$ 12,230.09	41.76%
924-924-523402	Children's * Books - Non-	\$ 10,800.00	\$ 1,067.56	\$ 3,467.36	\$ 7,332.64	32.11%
924-924-523404	Large Print Books	\$ 300.00	\$ 9.75	\$ 80.68	\$ 219.32	26.89%
924-924-523501	Adult * Periodicals	\$ 4,250.00	\$ (31.49)	\$ 1,218.27	\$ 3,031.73	28.67%
924-924-523502	Children's * Periodicals	\$ 600.00	\$ -	\$ 358.01	\$ 241.99	59.67%
924-924-523603	Music CD's	\$ 1,000.00	\$ 67.75	\$ 390.52	\$ 609.48	39.05%
924-924-523700	Video DVD's	\$ 6,000.00	\$ 342.92	\$ 1,358.60	\$ 4,641.40	22.64%
924-924-523701	Adult Audiobooks	\$ 3,000.00	\$ 167.96	\$ 1,249.42	\$ 1,750.58	41.65%
924-924-523702	Children's Audiobooks	\$ 1,500.00	\$ 139.01	\$ 1,241.18	\$ 258.82	82.75%
924-924-523900	Program Supplies	\$ 1,400.00	\$ 82.67	\$ 583.54	\$ 816.46	41.68%
924-924-523901	Adult * Programs	\$ 7,200.00	\$ 396.67	\$ 1,666.66	\$ 5,533.34	23.15%
924-924-523902	Children's * Programs	\$ 19,000.00	\$ 823.61	\$ 5,640.81	\$ 13,359.19	29.69%
924-924-529000	Equipment	\$ 5,100.00	\$ -	\$ 2,778.98	\$ 2,321.02	54.49%
	Supplies & Materials	\$ 199,350.00	\$ 19,985.59	\$ 80,585.85	\$ 118,764.15	40.42%
924-924-520302	Copy Machine - Rental And	\$ 10,500.00	\$ 26.52	\$ 3,542.11	\$ 6,957.89	33.73%
924-924-534300	Equipment - Repairs And M	\$ 8,500.00	\$ 4,749.62	\$ 20,118.69	\$ (11,618.69)	236.69%
924-924-534600	Building Repairs & Mainte	\$ 33,000.00	\$ 3,060.37	\$ 18,524.15	\$ 14,475.85	56.13%
924-924-538000	Maintenance Agreements	\$ 44,300.00	\$ 4,501.44	\$ 23,930.08	\$ 20,369.92	54.02%
924-924-550101	Electricity	\$ 50,000.00	\$ 3,454.77	\$ 20,089.03	\$ 29,910.97	40.18%
924-924-550102	Water	\$ 6,000.00	\$ 579.86	\$ 2,701.86	\$ 3,298.14	45.03%
924-924-550103	Gas	\$ 18,000.00	\$ 6,763.52	\$ 7,021.39	\$ 10,978.61	39.01%
924-924-550300	Telephone	\$ 3,600.00	\$ 277.80	\$ 1,328.36	\$ 2,271.64	36.90%
924-924-550900	General Insurance	\$ 20,500.00	\$ 25.00	\$ 18,333.00	\$ 2,167.00	89.43%



General Ledger

Non General Fund Revenue vs Expense Detail

Period 05 - 05

Fiscal Year 2025

Account Number	Description	Budget	Current Month	Year to Date	Balance	% Budget
924-924-551507	Purchases - Newspapers	\$ 3,700.00	\$ -	\$ 1,778.55	\$ 1,921.45	48.07%
924-924-551600	Dues And Subscriptions	\$ 2,100.00	\$ -	\$ 547.00	\$ 1,553.00	26.05%
924-924-551900	Lost Books / Ill	\$ 300.00	\$ 116.97	\$ 214.92	\$ 85.08	71.64%
924-924-554206	Conference And Meeting Ex	\$ 3,300.00	\$ 23.17	\$ 1,137.57	\$ 2,162.43	34.47%
924-924-554207	Travel	\$ 2,775.00	\$ -	\$ 221.55	\$ 2,553.45	7.98%
924-924-560100	Auditing Fees	\$ 4,000.00	\$ -	\$ 4,000.00	\$ -	100.00%
924-924-563204	Isp	\$ 4,200.00	\$ 314.99	\$ 1,574.95	\$ 2,625.05	37.50%
924-924-569000	Other Contractual Service	\$ 500.00	\$ -	\$ 120.00	\$ 380.00	24.00%
924-924-599300	Purchases From Gifts	\$ 10,000.00	\$ -	\$ 10,611.41	\$ (611.41)	106.11%
924-924-599301	Purchases From Endowment	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	0.00%
924-924-599801	Computer Software	\$ 3,000.00	\$ 185.82	\$ 1,988.24	\$ 1,011.76	66.27%
924-924-599803	Literacy Grant Purchases	\$ 1,690.00	\$ -	\$ 55.75	\$ 1,634.25	3.30%
	Contractual Services	\$ 234,965.00	\$ 24,079.85	\$ 137,838.61	\$ 97,126.39	58.66%
924-924-598800	Capital Development	\$ 64,000.00	\$ -	\$ 8,873.00	\$ 55,127.00	13.86%
	Capital Outlay	\$ 64,000.00	\$ -	\$ 8,873.00	\$ 55,127.00	13.86%
924-924-566300	Circulation System	\$ 35,000.00	\$ -	\$ 33,501.00	\$ 1,499.00	95.72%
924-924-598300	Per Capita Grant	\$ 46,810.00	\$ -	\$ 28,565.99	\$ 18,244.01	61.03%
924-924-598400	Passport Expense	\$ 2,100.00	\$ 171.78	\$ 694.25	\$ 1,405.75	33.06%
924-924-598700	Grant To Friends	\$ 14,000.00	\$ 1,035.25	\$ 6,057.23	\$ 7,942.77	43.27%
924-924-599000	Miscellaneous	\$ 2,000.00	\$ 189.15	\$ 827.45	\$ 1,172.55	41.37%
924-924-599802	Computer Hardware	\$ 5,500.00	\$ 773.55	\$ 4,664.35	\$ 835.65	84.81%
	Other Expenditures	\$ 105,410.00	\$ 2,169.73	\$ 74,310.27	\$ 31,099.73	70.50%
924-924-590400	Interest Paid	\$ 140,975.00	\$ -	\$ 69,362.50	\$ 71,612.50	49.20%
924-924-591000	Bond Principal Retired	\$ 270,000.00	\$ -	\$ -	\$ 270,000.00	0.00%
	Debt Service	\$ 410,975.00	\$ -	\$ 69,362.50	\$ 341,612.50	16.88%
924-924-520100	Transfer to General Fund	\$ 15,000.00	\$ -	\$ 3,750.00	\$ 11,250.00	25.00%
	Transfers To Other Funds	\$ 15,000.00	\$ -	\$ 3,750.00	\$ 11,250.00	25.00%
924	Library	\$ (38,300.00)	\$ 149,366.90	\$ 599,481.01	\$ (637,781.01)	-1565.22%
924	Library	\$ (38,300.00)	\$ 149,366.90	\$ 599,481.01	\$ (637,781.01)	-1565.22%
Revenue Total		\$ 52,606,304.50	\$ 3,721,077.35	\$ 17,994,180.57	\$ 34,612,123.93	34.21%
Expense Total		\$ 63,518,892.48	\$ 2,178,363.41	\$ 13,069,629.19	\$ 50,449,263.29	20.58%
Grand Total		\$ (10,912,587.98)	\$ 1,542,713.94	\$ 4,924,551.38	\$ (15,837,139.36)	-0.45%

**REQUEST FOR COUNCIL ACTION**

Agenda Date: October 28, 2024
To: Members of the City Council
From: Dean Schneider, Public Works Director

AGENDA ITEM: Receive and File Expenditure for Restocking Sewer Supplies for the Street Department

DESCRIPTION: The purpose of this purchase is to restock materials from what we have used for the season. As we all know, prices seem to increase the following year. Core Main is in Washington, Il. and our closet supplier. I will start getting prices for all our consumables in the early spring from them and competing suppliers.

FINANCIAL IMPACT:

Requested Amount:
 Line Item: 231-031-529000
 Budgeted Amount: \$50,000
 Remaining Funds: \$24,550
 Notes: Total Capital Outlay Budgeted \$10,150,000
 Award Type: Quotes

REVIEWED BY:

Dean Schneider, Public Works Director	Approved - 10/25/2024
Katherine Swise, City Attorney	Approved - 10/25/2024
Eric Dubrowski, Finance Director	Approved - 10/25/2024
John Dossey, City Manager	Approved - 10/25/2024
Sue McMillan, City Clerk	Final Approval - 10/25/2024



DUPLICATE
INVOICE

1830 Craig Park Court
St. Louis, MO 63146

Invoice # V466312
Invoice Date 9/30/24
Account # 077008
Sales Rep JAMES SCHWEIGERT
Phone # 309-444-3183
Branch #421 Washington, IL
Total Amount Due \$24,725.50

Remit To:
CORE & MAIN LP
PO BOX 28330
ST LOUIS, MO 63146

CITY OF PEKIN
1208 KOCH ST
PEKIN IL 61554-5936

Shipped To:
1208 KOCH STREET
PEKIN, IL

CUSTOMER JOB- STOCK

Thank you for the opportunity to serve you! We appreciate your prompt payment.

Date Ordered	Date Shipped	Customer PO #	Job Name	Job #	Bill of Lading	Shipped Via	Invoice#
8/16/24	9/27/24		STOCK			CORE & MAIN LP	V466312

Product Code	Description	Quantity		B/O	Price	UM	Extended Price
		Ordered	Shipped				
75FEJ7030Z1	EJ 7030Z1 FRAME 00703012 00703012	15	15		285.00000	EA	4,275.00
/60017895623	EJ V5360 GRATE	10	10		585.00000	EA	5,850.00
/60017895621	EJ V5360-1 FRAME	10	10		621.00000	EA	6,210.00
04103514	10 PVC SDR35 SWR PIPE (G) 14'	210	210		18.05000	FT	3,790.50
75FEJ1020	EJ 1020 FRAME ONLY	6	6		250.00000	EA	1,500.00
75FEJ1037Z	EJ 1037Z 4X23 CI MH FRAME 00103710 USA	6	4	2	250.00000	EA	1,000.00
75CEJ1020AHD	EJ 1020A SOLID COVER HD	12	12		175.00000	EA	2,100.00

Freight Delivery Handling Restock Misc

Terms: NET 30
Ordered By: MARK 309-669-6669

Subtotal: 24,725.50
Other: .00
Tax: .00
Invoice Total: \$24,725.50

This transaction is governed by and subject to Core & Main's standard terms and conditions, which are incorporated by reference and accepted.
To review these terms and conditions, please visit: <https://coreandmain.com/terms-of-sale/>

**REQUEST FOR COUNCIL ACTION**

Agenda Date: October 28, 2024
To: Members of the City Council
From: Nic Maquet, Chief Building Official

AGENDA ITEM: Ordinance No. 4242-24/25 Requiring the Registration of Properties that are Vacant or Subject to Foreclosure

DESCRIPTION: Update: City staff recently had a meeting with the Peoria Area Association of Realtors and is recommending that this Ordinance be laid over to no later than 12/09/2024 so that staff can make changes to the Ordinance and have time to meet with the Realtors again to ensure all of their concerns have been properly addressed.

The City of Pekin has faced numerous challenges with identifying and locating owners or responsible parties of properties that are in the foreclosure process or that have been foreclosed in order to ensure proper maintenance of these properties. The City often faces similar challenges with vacant (unimproved) properties. The City is often burdened with the costs to maintain or board up these properties when staff are unable to locate a contact for the property. In order to properly address this problem, staff has drafted an ordinance and is requesting the council adopt it. This ordinance will create a foreclosure & vacant property registration program that will identify appropriate contacts to address safety and aesthetic concerns in an effort to minimize the negative impacts and blighted conditions that occur as a result of foreclosure and long-term vacancy of these properties. The Finance Department proposes to create a new line item account for the revenue that is generated from the registry. This revenue would be used to offset costs associated with registration and registration enforcement, code enforcement and mitigation related to registrable properties. If approved by the council, staff will move forward and request proposals from service providers to administer the property registry.

FINANCIAL IMPACT:

Requested Amount:
 Line Item: 100-793-450701
 Budgeted Amount:
 Remaining Funds:
 Notes:
 Award Type:

REVIEWED BY:

Nic Maquet, Chief Building Official
 John Dossey, City Manager
 Sue McMillan, City Clerk

Approved - 10/25/2024
 New -

ORDINANCE NO. _____

**AN ORDINANCE REQUIRING THE REGISTRATION OF PROPERTIES
THAT ARE VACANT OR SUBJECT TO FORECLOSURE**

WHEREAS, the City of Pekin is a home rule municipality as described in Section 6(a), Article VII of the 1970 Constitution of the State of Illinois; and

WHEREAS, the City of Pekin, as a home rule municipality, may exercise power and perform any function pertaining to its government and affairs, including, but not limited to, the power to legislate for the protection of the public health, safety, and welfare; and

WHEREAS, the City Council has determined that several properties within the City are or were subject to judicial foreclosure; and

WHEREAS, the City Council has determined that several properties within the City are, or have been, vacant and unoccupied; and

WHEREAS, the City Council has determined that vacant properties pose a unique and significant threat to the public health, safety, welfare and morals, including but not limited to the risk that said properties will be occupied by vagrants, squatters, and other malefactors and become hubs for increased criminal activity; and

WHEREAS, the City Council has determined that properties within the City that are subject to a pending foreclosure action, properties that have been foreclosed upon, and properties that are vacant or abandoned (collectively “Registrable Properties”) cause a decline in property values, create a nuisance, are a blight on the community, and create conditions that invite, encourage and facilitate criminal activity; and create dangerous, unsafe, and unhealthy conditions; and

WHEREAS, the City has adopted numerous building codes and has adopted an extensive nuisance code; and

WHEREAS, the City has limited financial and human resources to devote to code enforcement and accordingly, a significant portion of code enforcement activity is complaint driven; and

WHEREAS, the City Council has determined that the best and most efficient code enforcement strategy with respect to Registrable Properties is to proactively identify Registrable Properties that may be at risk for violations and to quickly identify and remediate existing violations; and

WHEREAS, the City Council has found that to effectively to discharge its police powers and abate the aforementioned risks of harm to the public health, safety, welfare and morals, it is both necessary and proper for the City to compile and maintain a registry of vacant properties and properties subject to foreclosure action.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PEKIN, TAZEWELL COUNTY, ILLINOIS, THAT:

Section 1. The findings and recitations set forth above are adopted and found to be true and correct and are incorporated herein.

Section 2. Chapter 4, Article I of the Pekin City Code is amended by adding a new Division 15 as follows:

DIVISION 15. – VACANT AND FORECLOSED PROPERTIES

Sec. 4-1-15-1. Purpose and intent.

The purpose and intent of this Division is to establish a process to address the deterioration, crime, and decline in value of neighborhoods in the City caused by properties that are vacant, abandoned, in foreclosure or have been foreclosed upon in a mortgage foreclosure action, and to identify, regulate, limit and reduce the number of these properties located within the City. It is further the intent to establish a registration program as a mechanism to help protect neighborhoods from becoming blighted through the lack of adequate maintenance of properties that are vacant, abandoned, in foreclosure or have been foreclosed upon, and to provide a mechanism to avert foreclosure actions through timely intervention, education, or counseling of property owners.

Sec. 4-1-15-2. Definitions.

The following words, terms, and phrases, when used in this Division, shall have the meanings ascribed to them in this Section, except where the context clearly indicates a different meaning.

Default means that the mortgagor has not complied with the terms of a mortgage encumbering property located within the City, or a promissory note relating to a property located within the City, or with any other instrument evidencing a debt relating to property located within the City.

Enforcement officer means any law enforcement officer, building official, zoning inspector, code enforcement officer, fire inspector, building inspector, or other person authorized by the City to enforce any applicable code, including but not limited to any building code that may apply to a parcel of property located in the City.

Evidence of vacancy means any condition that, on its own or combined with other conditions present, would lead a reasonable person to believe that the property is uninhabited by persons legally in possession thereof. Such conditions may include, but are not limited to: overgrown and/or dead vegetation; past due utility notices and/or disconnected utilities; accumulation of garbage, trash, junk or debris; abandoned vehicles, auto parts and/or materials; the absence of furnishings and/or personal items consistent with habitation or occupancy; the presence of an unsanitary, stagnant swimming pool; the accumulation of newspapers, circulars, flyers and/or mail; statements by neighbors, passers-by, delivery agents or government agents; and/or the presence of boards over doors, windows or other openings.

Foreclosed property means any real property located in the City, whether vacant or occupied, that (i) is subject of a foreclosure action; (ii) has been the subject of a foreclosure action and a judgment has been entered but the property has not yet been sold; (iii) has been the subject of a foreclosure sale and title was transferred to a mortgagee or an affiliate entity of a mortgagee; or (iv) has been transferred to a mortgagee or an affiliated entity of a mortgagee under a deed in lieu of foreclosure or foreclosure sale. The designation of real property as a registrable property pursuant to this subsection shall remain in place until such time as the property is sold to a non-related bona fide purchaser in an arm's length transaction or the foreclosure action has been dismissed.

Foreclosure or foreclosure action means any action relating to a parcel of property in the City initiated pursuant to or under the Illinois Mortgage Foreclosure Law, 735 ILCS 5/15-1101, *et seq.* or comparable federal law.

Mortgagee shall carry the meaning assigned to that term under Section 15-1208 of the Illinois Mortgage Foreclosure Law (735 ILCS 5/15-1208).

Owner means any person, entity, or mortgagee who, alone or severally with others, has legal or equitable title to any real property as defined by this section; has legal care, charge, or control of any such property; is in possession or control of any such property; and/or is vested with possession or control of any such property. Property managers shall be excluded from the definition of "owners" under this Division.

Property manager means any individual or entity designated by the owner or mortgagee as the party responsible for inspecting, maintaining and securing the property as required in this Division.

Real property means any residential or commercial land and/or buildings, leasehold improvements and anything affixed to the land, or portion thereof identified by a property parcel identification number, located within the City's corporate boundaries or within territory owned by the City.

Registrable property means any foreclosed property or vacant property.

Registry means a web-based electronic database of searchable real property records, used by the City to allow mortgagees and owners the opportunity to register properties and pay applicable fees as required by this Division.

Utilities means any utility and/or service that is essential for a building to be habitable and/or perform a service necessary to comply with all City codes. This includes, but is not limited to, electrical, gas, water, sewer, trash service, lawn maintenance, and pool maintenance.

Vacant means any parcel of land in the City that contains any building or structure to be used as a residence or for commercial or industrial purposes that is not lawfully occupied or used for its accustomed and ordinary purpose, as evidenced by conditions set forth in the definition of

“evidence of vacancy.” In the case of the use of residential property, “used for its accustomed and ordinary purpose” means use as a place of human habitation.

Vacant property means any property (i) that is vacant for more than thirty (30) days, or (ii) for which utilities or services have been cancelled, whichever occurs first.

Sec. 4-1-15-3. Establishment of registry.

The City shall establish a registry cataloging each registrable property within the City and containing the information required by this Division.

Sec. 4-1-15-4. Registration of foreclosed property.

- (a) It shall be a violation of this Division for any mortgagee of a foreclosed property within the City to fail to register such property or to update registry information in accordance with the requirements of this section.
- (b) Within ten (10) days after the date any mortgagee files a foreclosure action, the mortgagee shall register the real property with the registry established by Section 4-1-15-3. A separate registration is required for each foreclosed property. If the real property is vacant at the time of registration, the mortgagee shall designate in writing a property manager to inspect, maintain, and secure the real property subject to the mortgage.
- (c) Registration pursuant to this section shall include, at a minimum:
 - (1) The address and parcel identification number of the property;
 - (2) A description of the type of property (commercial, single-family residence, apartment complex, farm land, etc.);
 - (3) Whether the property is a vacant property as defined in this Division;
 - (4) The name, mailing address, and telephone number of the mortgagee and, if the mortgagee is other than an individual, the name, direct mailing address, direct telephone number, and direct e-mail address of the contact person for the mortgagee;
 - (5) The name, mailing address, and telephone number of the mortgagee’s agent, property manager, mortgage servicing company, or other person or entity designated by the mortgagee to maintain the property and/or to receive notices with respect to the property, if any.
- (d) Any property that has previously registered in accordance with this section and which later becomes vacant shall not be required to re-register pursuant to section 4-1-15-5; provided, however, that such registration information shall be updated to reflect the change in occupancy status.
- (e) If a foreclosed property is vacant at the time of registration or becomes vacant at any time during the foreclosure action, the mortgagee shall designate a property manager to inspect, maintain, and secure the property.

- (f) Mortgagees of a registrable property subject to a foreclosure action pending as of the effective date of the ordinance creating this Division shall register such properties in accordance with this Section within thirty (30) calendar days after the effective date of said ordinance.
- (g) This section shall also apply to properties that have been the subject of a foreclosure sale where title is transferred to the mortgagee as well as any properties transferred to the mortgagee under a deed in lieu of foreclosure or by any other legal means.
- (h) Any mortgagee that has registered a property under this section must report any change of information contained in the registration to the City within ten (10) days of the change.

Sec. 4-1-15-5. Registration of vacant property.

- (a) It shall be a violation of this Division for any owner of vacant property within the City to fail to register such property or to update registry information in accordance with the requirements of this section.
- (b) Any owner of vacant property located within the City shall, within ten (10) days after the property becomes a vacant property, register the real property with the registry established by Section 4-1-15-3. Owners of property that is vacant at the time of the adoption of the ordinance creating this Division must register the property in accordance with this section within thirty (30) days after the effective date of said ordinance.
- (c) Initial registration pursuant to this section shall include, at a minimum:
 - (1) The address and parcel identification number of the property;
 - (2) A description of the type of property (commercial, single-family residence, apartment complex, farm land, etc.);
 - (3) The name, mailing address, e-mail address, and telephone number of the owner(s); and
 - (4) The name, mailing address, e-mail address, and telephone number of the property manager, if any.
- (d) Any vacant property that has previously registered in accordance with this section and later becomes subject to a foreclosure action shall not be required to re-register pursuant to Section 4-1-15-4; provided, however, that such registration information shall be updated to reflect the change in status of the property
- (e) If the property is sold or transferred, the new owner is subject to all the terms of this Division. Within ten (10) days of the transfer, the new owner shall register the vacant property, if not already registered, or update the existing registration. The previous owner(s) will not be released from the responsibility of paying all previous unpaid fees, fines, and penalties accrued during that owner's involvement with the vacant property.

Sec. 4-1-15-6. Renewal of registration; registration fees.

- (a) The registration required by this Division shall expire and must be renewed by the owner or mortgagee, as applicable, six (6) months after the date of the first event or action that

makes the property a registrable property, as defined by this Division, which may be different from the date of initial registration, and every six (6) months thereafter so long as the property remains a registrable property. No property shall be deemed to have met the registration requirements of this Division unless all fees established by this section have been paid.

- (b) A non-refundable fee of \$350.00 shall be paid by the owner or mortgagee, as applicable, at the time of initial registration of any registrable property pursuant to the requirements of this Division. A non-refundable renewal fee in the amount of \$350.00 shall be paid no later than ten (10) days prior to the expiration of the previous semi-annual registration period.
- (c) Any registration or renewal fee required by this section that is not paid when required pursuant to this section shall be assessed a late fee equivalent to ten percent (10%) for every thirty (30) day-period, or portion thereof, the fee remains outstanding; provided, however, that with regard to vacant properties this subsection shall apply only to the initial registration fee and registration by subsequent owner pursuant to section 4-1-15-5(c) hereof.
- (d) Fees collected pursuant to this Section shall be used to offset the costs of: (1) registration and registration enforcement, (2) code enforcement and mitigation related to registrable properties, and (3) for any related purposes as may be adopted in the policy set forth in this Division.

Sec. 4-1-15-7. Inspection of foreclosed property.

- (a) Any mortgagee of a foreclosed property located within the City shall perform an initial inspection of the property within thirty (30) days after the filing of a foreclosure action relating to the property, and shall inspect the property every thirty (30) days thereafter for so long as the property remains a foreclosed property subject to registration pursuant to this Division. Inspection means a careful examination of the property to determine (1) the property's occupancy status and (2) whether the property is in compliance with all applicable building, maintenance, and housing codes.
- (b) If an inspection shows a change in the property's occupancy status, the mortgagee shall, within ten (10) days after such inspection, update the occupancy status of the property in the registry.

Sec. 4-1-15-8. Maintenance of registrable property.

- (a) In addition to all other generally applicable building codes and nuisance ordinances now or hereafter enacted by the City, the owner or mortgagee, as applicable, of a registrable property shall comply with the following maintenance requirements:
 - (1) Properties shall be kept free of weeds, overgrown brush, dead vegetation, trash, junk, debris, building materials, any accumulation of newspaper circulars, flyers, notices, except those required or permitted by federal, state or local law, discarded personal items including, but not limited to, furniture, clothing, large and small appliances, printed material, or any other items that give the appearance that the property is abandoned.

- (2) Properties shall be maintained free of graffiti or similar markings by removal or painting over with an exterior grade paint that matches the color of the exterior structure.
 - (3) Front, side, and rear yards, including landscaping shall be maintained in accordance with all City codes and ordinances, including, but not limited to, zoning, building, and property maintenance codes.
 - (4) Maintenance shall include, but not be limited to, watering, irrigation, cutting and mowing of required ground cover or landscape and removal of all trimmings.
 - (5) Pools and spas shall be maintained so the water remains free and clear of pollutants and debris and shall comply with the regulations set forth in the applicable City codes and ordinances.
- (b) An owner or mortgagee of registrable property shall maintain such properties in a secure manner so as not to be accessible to unauthorized persons. A “secure manner” shall include, but not be limited to, the closure and locking of windows, doors, gates and other openings of such size that may allow unauthorized persons to access the interior of the residence or structure on the property.

Sec. 4-1-15-9. Transfer or sale of registrable property.

- (a) If a registrable property or property that has been registered pursuant to this Division is sold or transferred, including, but not limited to, a transfer to a mortgagee under a foreclosure sale, deed in lieu of foreclosure, or any other legal means, the new owner shall be subject to all the terms of this Division. Within fifteen (15) days after the sale or transfer, the new owner shall register the property or update the existing registration, and shall pay, in addition to any registration fee due pursuant to Section 4-1-15-6, any and all unpaid fees, fines, and penalties imposed pursuant to this Division, regardless of who the owner was at the time such fees, fines, or penalties were imposed or accrued. The previous owner shall not be released from the responsibility of paying all unpaid fees, fines, and penalties that accrued during that owner’s interest in the registrable property.
- (b) If a registrable property has been registered by the mortgagee pursuant to this Division, and such mortgage is sold, assigned, or otherwise transferred, the new mortgagee shall be subject to all the terms of this Division. Within fifteen (15) days of the sale, assignment, or transfer, the new mortgagee shall register the property or update the existing registration, and shall pay, in addition to any registration fee due pursuant to Section 4-1-15-6, any and all unpaid fees, fines, and penalties imposed pursuant to this Division related to the registrable property, regardless of who the mortgagee was at the time such fees, fines, or penalties were imposed or accrued, including, but not limited to, unregistered periods during the foreclosure process. The previous mortgagee shall not be released from responsibility for all previous unpaid fees, fines, and penalties imposed or accrued during that mortgagee’s involvement with the property. The previous mortgagee shall not be released from the responsibility of paying all unpaid fees, fines, and penalties that accrued during that mortgagee’s interest in the registrable property.

Sec. 4-1-15-9. Violations; penalties.

- (a) Any person who violates any provision of this Division shall, upon conviction thereof, be subject to a fine of not less than one hundred fifty dollars (\$150.00), nor more than seven hundred fifty dollars (\$750.00) for each offense. A separate offense shall be deemed committed for each day upon which said violation(s) shall continue or exist.
- (b) The provisions of this Division are cumulative with and in addition to other available remedies. Nothing contained in this Division shall prohibit the City from collecting fees, fines, and penalties in any lawful manner; or enforcing its codes by any other lawful means, including, but not limited to, injunction, abatement, or as otherwise provided by law or ordinance.
- (c) Compliance with this Division does not relieve the mortgagee or owner of a registrable property from any other obligations set forth in the City Code, which may apply to the property. Failure of the mortgagee or owner to properly maintain a registrable property in accordance with all applicable provisions of the City Code may result in a violation of the City Code and issuance of a citation to the owner or mortgagee in accordance therewith. Registration under this Division shall not preclude the City from taking any other action against the property pursuant to other applicable provisions of the City Code, the Illinois Municipal Code, or other applicable laws, including, but not limited to, the right of the City to secure, demolish, or take remedial action with respect to the property or buildings or structures located thereon when it is in the best interest of the public safety and welfare. The City may also pursue other legal or equitable remedies, including, but not limited to, injunctive relief, application to a court of competent jurisdiction for a receiver, demolition or condemnation, contracting for the repair or purchase of the premises, or foreclosure of any lien the City may have on the property.

Sec. 4-1-15-10. Severability

If any phrase, clause, sentence, paragraph, or section of this Division is declared unconstitutional by a court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs, and sections of this Division.

Section 3. This Ordinance is in addition to all other ordinances on the subject and shall be construed therewith excepting as to that part in direct conflict with any other ordinance, and in the event of such conflict, the provisions hereof shall govern.

Section 4. This Ordinance is hereby ordered to be published in pamphlet form by the Pekin City Clerk and said Clerk is ordered to keep at least three (3) copies hereof available for public inspection in the future and in accordance with the Illinois Municipal Code.

Section 5. This Ordinance shall be in full force and effect from and after its passage, approval and ten (10) day period of publication in the manner provided by law.

PASSED AND APPROVED at the regular meeting of the City Council of the City of Pekin, this _____ day of _____, 20____; and upon roll call the vote was as follows:

AYES:

NAYS:

ABSENT:

ABSTAINING:

APPROVED this _____ day of _____, 20____

Mayor

ATTEST:

City Clerk

**REQUEST FOR COUNCIL ACTION**

Agenda Date: October 28, 2024
To: Members of the City Council
From: Joshua Wray, Economic Development Director

AGENDA ITEM: Ordinance No. 4246-24/25 Approving an Amendment to the Agreement for Purchase and Sale of Real Property with Illinois American Water for the City-Owned Property Generally East of the Current Terminous of Brenkman Drive

DESCRIPTION: The City Council previously approved Ordinance No. 4203-24/25 approving the sale of City-owned property at the end of Brenkman Drive to Illinois American Water. That sale was for 1.9 acres at \$19,528.62 per acre for a final sale price of \$37,104.38.

After initial site investigation, Illinois American Water has determined they need a little more space to properly install the new water tower as depicted on the attached plat exhibit. They have requested an additional 0.475 acres and are willing to pay appraised value for the additional land for a new total sale price of \$46,380.48.

Staff recommends approval of this ordinance.

FINANCIAL IMPACT:

Requested Amount:

Line Item:

Budgeted Amount:

Remaining Funds:

Notes: The additional \$9,276.10 of revenue was included in Budget Amendment #4 at the last City Council meeting.

Award Type: N/A

REVIEWED BY:

Katherine Swise, City Attorney
 Josie Esker, City Engineer
 Eric Dubrowski, Finance Director
 John Dossey, City Manager
 Sue McMillan, City Clerk

Approved - 10/24/2024
 Approved - 10/25/2024
 Approved - 10/25/2024
 Approved - 10/25/2024
 Final Approval - 10/25/2024

Ordinance No. 4246-24/25 Approving an Amendment to the Agreement for Purchase and Sale of Real Property with Illinois American Water for the City-Owned Property Generally East of the Current Terminous of Brenkman Drive

WHEREAS, the City Council previously approved Ordinance No. 4203-24/25 Approving the Sale of City-Owned Property Generally East of the Current Terminous of Brenkman Drive to Illinois American Water Company and associated purchase and sale agreement (the "Agreement"); and

WHEREAS, the Agreement was originally drafted for a 1.9-acre land sale; and

WHEREAS, Illinois American Water, after initial study of the site, has requested additional and for the proposed water tower for a total of 2.375 acres;

WHEREAS, Illinois American Water has agreed to compensate the City for the additional acreage at the value per acre rate set forth in the Agreement, increasing the sale price up from \$37,104.38 to \$46,380.48; and

WHEREAS, the City Council finds it in the best interests of the community to amend the Agreement to reflect the aforementioned changes.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PEKIN, TAZEWELL COUNTY, ILLINOIS, THAT:

Section 1. The foregoing findings and recitals are found to be true and correct and are incorporated herein.

Section 2. The Agreement for Purchase and Sale of Real Property by and between the City of Pekin and Illinois-American Water Company is hereby amended as shown in Exhibit A.

Section 3. The Mayor is authorized to execute, and the City Clerk is directed to attest, the Amendment to Agreement for Sale and Purchase of Real Property with Illinois-American Water Company for the sale of a portion of the Property with such minor changes as the Mayor deems necessary and appropriate.

RESULT:	(0 TO 0)
MOVER:	None
SECONDER:	None
AYES:	None
NAYS:	None
ABSTAIN:	None
ABSENT:	None

ADOPTED AND APPROVED at a Regular meeting of the City Council of the City of Pekin this _____ day of _____, 20____.

Mayor

ATTEST:

City Clerk

Exhibit A

SECOND AMENDMENT TO REAL ESTATE PURCHASE AGREEMENT

This Second Amendment to Real Estate Purchase Agreement (“Second Amendment”) is entered into as of October ____, 2024 (“Effective Date”) between the City of Pekin, an Illinois municipal corporation (“Seller”), and Illinois-American Water Company, an Illinois corporation (“Buyer”). For the purposes of this Second Amendment, Seller and Buyer may be referred to individually as “Party” or collectively as “Parties.”

WHEREAS, the Parties entered into a Real Estate Purchase Agreement dated June 27, 2024 (the “Agreement”) for the sale of certain property located along Brenkman Drive, Pekin, Illinois, more particularly described therein (hereinafter the “Property”); and

WHEREAS, the Parties entered into a First Amendment to Agreement for Purchase and Sale of Real Property dated August 27, 2024; and

WHEREAS, the Parties, after completion of a survey as required by Section 6.3 of the Agreement, deem it necessary to amend the legal description of the Property that is the subject of the Agreement; and

WHEREAS, the Parties agree to extend the due diligence period an additional thirty (30) days to allow for the completion of due diligence;

NOW, THEREFORE, in consideration of the mutual promises, covenants, and conditions set forth herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

1. The above recitals are incorporated herein and expressly made a part of this Second Amendment.
2. Section 1 of the Agreement is deleted in its entirety and replaced with the following:

Sale Agreement. Seller hereby agrees to sell to Purchaser and Purchaser hereby agrees to purchase from Seller, subject to all of the terms and conditions of this Agreement, that certain unimproved real property located along Brenkman Drive, Pekin, Tazewell County, Illinois, consisting of 2.375 acres more particularly described on the attached Exhibit A, together with all privileges, rights, easements, thereunto belonging (the “Property”).

3. Section 2 of the Agreement is deleted in its entirety and replaced with the following:

Purchase Price. The purchase price of the Property (“Purchase Price”) shall be Nineteen Thousand Five Hundred Twenty-eight Dollars and Sixty-two cents (\$19,528.62) per acre, for a total purchase price of Forty-six Thousand Three Hundred Eighty Dollars and Forty-eight Cents

(\$46,380.48). The balance of the Purchase Price, adjusted by prorations and credits allowed by this Agreement, shall be paid to Seller at Closing.

4. Exhibit A of the Agreement is deleted in its entirety and replaced with Exhibit A attached hereto.

5. Exhibit A-1 of the Agreement is deleted in its entirety and replaced with Exhibit A-1 attached hereto.

6. The Parties agree to extend the Due Diligence Period as set forth in Section 6.1 of the Real Estate Purchase Agreement is extended an additional thirty (30) days up to and including November 25, 2024.

7. Except as amended herein, the terms and conditions of the Agreement shall remain in full force and effect. If any provision of this Agreement is inconsistent with the terms of the Agreement, between the parties, the provisions of this Amendment shall control.

IN WITNESS WHEREOF, the Parties have hereunto affixed their signatures as of the date hereof.

Seller: City of Pekin, Illinois

Buyer: Illinois-American Water Company

By: _____
Mary Burress, Mayor

By: _____
Brian Eisenloeffel, VP of Operations

ATTEST:

Sue McMillan, City Clerk

EXHIBIT A-1

LEGAL DESCRIPTION

A PART OF THE SOUTHEAST QUARTER OF THE SOUTHEAST QUARTER OF SECTION TWENTY-THREE (23), TOWNSHIP TWENTY-FIVE (25) NORTH, RANGE THREE (3) WEST OF THE THIRD PRINCIPAL MERIDIAN, TAZEVELL COUNTY, ILLINOIS, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE SOUTHEAST CORNER OF THE SOUTHEAST QUARTER OF THE SOUTHEAST QUARTER OF SECTION TWENTY-THREE (23), THENCE SOUTH 89°-14'-34" WEST, (BEARINGS ARE BASED ON THE ILLINOIS STATE PLANE COORDINATE SYSTEM, NAD 83, WEST ZONE, 1202) ALONG THE SOUTH LINE OF THE SOUTHEAST QUARTER OF THE SOUTHEAST QUARTER OF SAID SECTION TWENTY-THREE (23), 981.85 FEET TO THE POINT OF BEGINNING OF THE TRACT TO BE DESCRIBED; FROM THE POINT OF BEGINNING, THENCE CONTINUING SOUTH 89°-14'-34" WEST ALONG SAID SOUTH LINE, 114.67 FEET; THENCE NORTH 84°-05'-16" WEST, 141.29 FEET; THENCE NORTH 50°-54'-20" WEST, 65.74 FEET; THENCE NORTH 00°-46'-39" WEST, 290.00 FEET; THENCE NORTH 89°-13'-21" EAST, 305.45 FEET; THENCE SOUTH 00°-46'-39" EAST, 348.65 FEET TO THE POINT OF BEGINNING, SAID TRACT CONTAINING 2.375 ACRES, MORE OR LESS.

Apart of PIN: 04-04-23-400-005

**REQUEST FOR COUNCIL ACTION**

Agenda Date: October 28, 2024
To: Members of the City Council
From: John Dossey, City Manager

AGENDA ITEM: Ordinance No. 4247-24/25 Approving Termination of Purchase and Sale Agreement for Property at 14th Street and Willow

DESCRIPTION: In July of 2022, the City of Pekin entered into an agreement with Dave Milam for the purchase of lots 1 through 5 of Fire house subdivision plat. Due to change in timelines regarding the development and construction of the new fire station on Sheridan Road, it was determined to be in the best interest of the City to cancel this sale agreement and pay Dave Milam \$200,000 for the land on Sheridan Road along with \$25,000 for the termination of the sales agreement to cover costs incurred by Mr. Milam. This now relieves the City from being on any rushed timelines to construct the fire station, and can be revisited with Mr. Milam at a later date. Staff recommends approval.

FINANCIAL IMPACT:

Requested Amount: \$225,000.00
 Line Item: 100-990-580200 Land Purchase
 Budgeted Amount: \$2,350,000
 Remaining Funds: \$350,000 before this purchase
 Notes: N/A
 Award Type: N/A

REVIEWED BY:

Katherine Swise, City Attorney	Approved - 10/22/2024
Eric Dubrowski, Finance Director	Approved - 10/22/2024
Robert Grogan, Finance Consultant	Approved - 10/23/2024
John Dossey, City Manager	Approved - 10/23/2024
Sue McMillan, City Clerk	Final Approval - 10/24/2024

Ordinance No. 4247-24/25 Approving Termination of Purchase and Sale Agreement for Property at 14th Street and Willow

WHEREAS, on July 25, 2022, the City entered into an Agreement for Purchase and Sale of Real Property ("Sale Agreement") for the sale of City-owned property located at 1000 N. 14th Street to David Milam; and

WHEREAS, the parties have agreed to terminate the Sale Agreement on the terms set forth in Exhibit A attached hereto.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PEKIN, TAZEWELL COUNTY, ILLINOIS, THAT:

Section 1. The foregoing findings and recitals are found to be true and correct and are incorporated herein.

Section 2. The Termination of Agreement for Purchase and Sale of Real Property attached hereto as Exhibit A (the "Termination Agreement") is adopted and approved, and the Mayor is authorized to execute, and the City Clerk is directed to attest, the Termination Agreement and any other documents necessary to effectuate the termination of the Sale Agreement.

RESULT:	(0 TO 0)
MOVER:	None
SECONDER:	None
AYES:	None
NAYS:	None
ABSTAIN:	None
ABSENT:	None

ADOPTED AND APPROVED at a Regular meeting of the City Council of the City of Pekin this _____ day of _____, 20____.

Mayor

ATTEST:

City Clerk

TERMINATION OF AGREEMENT FOR PURCHASE AND SALE OF REAL PROPERTY

THIS AGREEMENT ("Agreement") is entered into as of the ____ day of October 2024 by the City of Pekin, an Illinois municipal corporation ("Seller" or "City") and David Milam ("Purchaser").

WHEREAS, the parties entered into an Agreement for Purchase and Sale of Real Property dated July 25, 2022, and attached hereto as **Exhibit A** (the "Sale Agreement") for the sale of the property located at 1000 N. 14th Street in the City of Pekin and more particularly described as:

Lots 1 through 5 of Firehouse Subdivision Final Plat, situated in the City of Pekin, Tazewell County, State of Illinois.

(the "Property"); and

WHEREAS, the parties now desire to terminate the Sale Agreement pursuant to the terms set forth herein.

NOW, THEREFORE, for and in consideration of the mutual covenants and provisions herein contained, the parties agree as follows:

1. Termination of Sale Agreement. The Sale Agreement entered into by the parties shall be terminated upon satisfaction of the following conditions:

- a. The City shall pay to Purchaser the sum of \$200,000.00 in satisfaction of that certain Real Estate Mortgage given by the City, as mortgagee, to Purchaser, as mortgagor, dated December 20, 2022, and recorded in the office of the Tazewell County Clerk on December 20, 2022, as Document No. 202200018442.
- b. The City shall pay to Purchaser the sum of \$25,000.00 in consideration of the termination of the Sale Agreement.

Upon termination of the Sale Agreement as set forth in this section, the Sale Agreement shall be of no further force and effect and the parties shall have no further rights or obligations thereunder.

2. Release of Mortgage The parties acknowledge and affirm that pursuant to that certain agreement for Purchase and Sale of Real Property dated July 25, 2022, between the parties for the property known as 1104 Sheridan Road, 1106 Sheridan Road, and 1204 ½ Sheridan Road in Pekin, Illinois, the Purchaser executed a Release of Mortgage to be held in escrow pursuant to that certain Escrow Agreement attached hereto as **Exhibit B**. Within seven (7) days after receiving the payment set forth in paragraph 1.a. hereof, Purchaser shall direct the Escrowee to release and record the Release of Mortgage.

3. General Provisions.

- a. Counterparts; Electronic and Facsimile Signatures. This Agreement may be executed in any number of counterparts, each of which shall be an original, and such counterparts together shall constitute one and the same instrument. Electronic or facsimile signatures of the parties shall be accepted and binding on the parties in the same manner as original signatures.
- b. Severability. If any provision of this Agreement shall be held to be void or unenforceable for any reason, the remaining terms and provisions hereof shall not be affected thereby.
- c. Entire Agreement. This Agreement constitutes the entire agreement between the parties and there are no agreements, understandings, restrictions, warranties or representations between the parties other than those set forth herein.
- d. Governing Law. This Agreement shall be governed by the laws of the State of Illinois.

IN WITNESS WHEREOF, the Parties have caused this Settlement Agreement to be executed in their respective names, in person or by their authorized officers, as of the day and year set forth above.

SELLER:
City of Pekin, Illinois

PURCHASER:
David Milam

Mary Burress, Mayor

Date

Date

ATTEST:

City Clerk

Ordinance No. 4003-22/23

Revised Purchase of Sheridan Road Property and Sale of 14th Street Property

WHEREAS, the City is in need of land for the construction of a new fire station; and

WHEREAS, the City Council adopted Ordinance No. 3065-21/22 on March 14, 2022, approving the purchase of the property located at 1104 – 1106 Sheridan Road, which was identified by a fire station location siting study as being a suitable location for a new fire station; and

WHEREAS, Ordinance No. 3065/21-22 approved a purchase price consisting of \$475,000 in cash plus exchange and lease-back of the property containing the existing north side fire station located at 14th Street and Willow Street; and

WHEREAS, upon further negotiations with the seller, the parties have now negotiated a total purchase price of \$675,000 which includes a “deferred purchase price” of \$200,000, secured by a mortgage on the Sheridan Road parcels and repaid through the later conveyance of the 14th Street property to seller once the existing fire station is decommissioned; and

WHEREAS, the restructured transaction will include two separate purchase agreements: one for the purchase of the Sheridan Road parcels in substantially the form attached as Exhibit A hereto, and one for the sale of the 14th Street property in substantially the form attached as Exhibit B hereto; and

WHEREAS, the City Council finds it is in the best interest of the City and its residents to approve the revised purchase agreement for the Sheridan Road property and to approve the sale of the 14th Street property under the terms set forth in Exhibits A and B attached hereto.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PEKIN, TAZEWELL COUNTY, ILLINOIS:

Section 1. The above recitals are found to be true and correct and are incorporated herein.

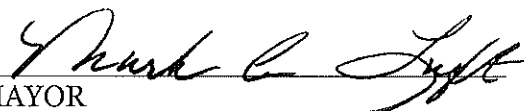
Section 2. The revised purchase agreement for the property located at 1104 – 1106 Sheridan Road attached hereto as Exhibit A is approved. The Mayor is authorized execute, and the Clerk is directed to attest, a purchase and sale agreement with David Milam, in substantially the form set forth in Exhibit A attached hereto, with such changes as the Mayor deems necessary and appropriate, for the purchase of the property described therein.

Section 3. The sale of the 14th Street property under the terms set forth in Exhibit B attached hereto. The Mayor is authorized execute, and the Clerk is directed to attest, a purchase and sale agreement with David Milam, in substantially the form set forth in Exhibit B attached hereto, with such changes as the Mayor deems necessary and appropriate, for the purchase of the property described therein.

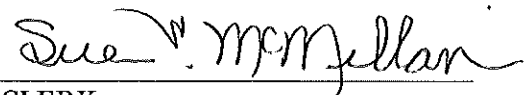
Section 4. The Mayor and the Clerk are further authorized to execute and attest any other such documents as may be necessary to complete the transactions contemplated by the attached Exhibits, including, but not limited to, any closing documents required by the attached agreements or a title company conducting the closing and the mortgage attached to Exhibit A.

RESULT:	ADOPTED [6 TO 1]
MOVER:	John P Abel, Councilman
SECONDER:	Karen Hohimer, Councilwoman
AYES:	Hohimer, Nutter, Cloyd, Orrick, Abel, Luft
NAYS:	Rick Hilst

ADOPTED AND APPROVED at a regular meeting of the City Council of the City of Pekin this 25th day of July, 2022.


MAYOR

ATTEST:


CITY CLERK

AGREEMENT FOR PURCHASE AND SALE OF REAL PROPERTY

THIS AGREEMENT FOR PURCHASE AND SALE OF REAL PROPERTY (this "Agreement") is entered into as of this 25 day of July, 2022 by the CITY OF PEKIN, an Illinois municipality ("Purchaser" or "City"), and DAVID MILAM ("Seller").

WITNESSETH:

WHEREAS, Purchaser desires to purchase and Seller desires to sell certain real property and appurtenances thereto belonging described in Section 1 below and in connection therewith Seller and Purchaser desire to enter into this Agreement to set forth the terms and conditions of such purchase and sale.

NOW, THEREFORE, in consideration of the mutual promises, covenants and conditions herein contained and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

1. **Sale Agreement.** Seller hereby agrees to sell to Purchaser and Purchaser hereby agrees to purchase from Seller, subject to all of the terms and conditions of this Agreement, that certain real property commonly known as 1104 Sheridan Road, 1106 Sheridan Road, and 1204 ½ Sheridan Road, all in, Pekin, Illinois, and legally described on attached **Exhibit A**, together with all privileges, rights, easements, hereditaments and appurtenances thereunto belonging (the "Property"). Seller shall convey merchantable title to the Property to Purchaser by Warranty Deed, free and clear of all liens and encumbrances, and not subject to any easements, covenants, restrictions, dedications or rights of way, or other matters affecting title to the Property or use of the Property, except for (i) title objections and exceptions approved or waived by Purchaser in accordance with the provisions of Section 3 hereof (ii) covenants, easements, restrictions and reservations of record, provided that none of the foregoing are violated or materially interfere with Purchaser's intended use of the Property for a fire station; (iii) existing utility lines and easements provided that they do not prohibit the use of the Property for a fire station; (iv) general real estate taxes not yet due and owing, (v) applicable governmental zoning and building code rules and regulations, provided that none of the foregoing are violated or would materially interfere with Purchaser's intended use of the Property for a fire station, and (vi) other matters approved in writing by Purchaser (the "Permitted Exceptions").

2. **Purchase Price.** The purchase price of the Property ("Purchase Price") shall be Six Hundred Seventy-Five Thousand and 00/100 Dollars (\$675,000.00), to be paid by Purchaser to Seller as follows:

2.1. Earnest Money in the amount of \$25,000.00 to be paid upon the execution of this Agreement and deposited with the Title Insurer.

2.2. Four Hundred Fifty Thousand and 00/100 Dollars (\$450,000.00), plus or minus credits and prorations provided for herein paid at Closing, in cash or by certified, cashier's or escrow check or bank wire transfer of collected funds.

2.3. Purchaser shall pay the remainder of the purchase price ("Deferred Purchase Price") upon closing on the sale of the real property commonly known as 100 N. 14th Street ("14th Street Property") in Pekin, Illinois pursuant to that certain Agreement for Purchase and Sale of Property, substantially in the form set forth in **Exhibit B**. The obligation of the Purchaser to pay the Deferred Purchase Price shall be secured by a mortgage on the Property in favor of the Seller (the "Mortgage"), substantially in the form set forth in **Exhibit C** hereto, which such Mortgage shall be released by the Seller pursuant to a Release of Mortgage substantially in the form set forth in **Exhibit D**, upon closing on the sale of the 14th Street Property. Provided, however, that should the closing on the sale of the 14th Street Property not occur, then Purchaser shall pay the Deferred Purchase Price to Seller and the Release of Mortgage shall be recorded.

2.4. The Purchase Price shall be allocated among the parcels as follows:

PIN 04-04-35-201-025	\$ 150,000.00
PIN 04-04-35-201-026	\$ 70,000

PINs 04-04-35-201-022 (part);
04-04-35-201-023; and
04-04-35-201-024

\$ 455,000

3. Title Commitment and Policy. Purchaser may, at Purchaser's sole cost and expense, obtain a title commitment ("*Title Commitment*") for an Owner's Title Insurance Policy ("*Title Policy*"), issued by Attorneys' Title Guaranty Fund or other title company reasonably acceptable to Purchaser ("*Title Insurer*"), covering the Property in the amount of the Purchase Price showing merchantable record title to the Property to be in Seller. At Closing, Seller shall cause the Title Insurer to issue the Title Policy to Purchaser (in accordance with a Title Commitment provided for in this Section 3), subject only to the Title Policy standard exceptions and to the Permitted Exceptions.

3.1. Objections to Title of Record. Within thirty (30) days after Purchaser's receipt of the aforesaid Title Commitment, Purchaser shall furnish to Seller written notification of any objections to or defects in title of record set forth in the Title Commitment. After receipt of said notice, Seller shall have the right, at its election, to endeavor to cure such objections to or defects in title set forth therein and shall notify Purchaser of such election within five (5) days. If Seller does elect to endeavor to cure such objections to or defects in title, it shall promptly commence and diligently pursue efforts to cure such objections.

3.2. Failure to Cure Objections. In the event Seller fails to cure Purchaser's objections to or defects in title within thirty (30) days of receiving notice of such objections to or defects in title, or if Seller shall determine that its efforts to cure will not be successful, Purchaser may either (i) waive such title objections to or defects in title and proceed with closing hereunder or (ii) terminate this Agreement. In the event of termination, the parties shall have no further rights or obligations under this Agreement.

4. Conditions Precedent (Purchaser). Purchaser's obligations under this Agreement shall be subject to the following conditions precedent being satisfied to the satisfaction of the Purchaser (or waived by Purchaser in writing):

4.1. Permitted Use. Purchaser shall have obtained evidence satisfactory to Purchaser from the municipal authorities, that the Property is zoned and presently in a condition (including compliance with all applicable zoning laws and regulations) to permit the use of the Property for a fire station.

4.2. Subdivision Plat Approval. Purchaser shall have obtained, at its expense, subdivision plat approval from the City of Pekin, in accordance with the Illinois Plat Act and the City Code of the City of Pekin. Purchaser hereby warrants and represents unto Seller that Purchaser shall timely apply for and diligently pursue subdivision plat approval for consolidation of the Property into a single parcel. Seller agrees to cooperate in the filing and signing of any application for plat approval deemed reasonably necessary by Purchaser.

4.3. Inspection Report. Purchaser shall have obtained, at Purchaser's expense, an inspection and testing of the soil conditions of the Property, by a disinterested qualified company in such matters, adequately establishing that the sand and grade conditions of the Property are such that the Property is suitable for and capable of sustaining the improvements which are intended to be constructed upon the Property in pursuit of the above described purpose.

4.4. Survey. Purchaser shall obtain an ALTA survey prepared by an Illinois licensed surveyor and certified to Purchaser and Title Insurer outlining the overall property limits (with the corresponding legal description) and area of the Property, and identifying all easements encroachments and improvements (if any) of record, and showing that the Property is in a state acceptable to Purchaser.

4.5. Adequate Services. Purchaser shall have obtained evidence, satisfactory to Purchaser, that adequate water, storm sewer, sanitary sewer, telephone, gas and electrical services are available to the Property and are stubbed at the boundary of the Property through existing easements at the appropriate elevation.

In the event that any of the above conditions are not fulfilled to Purchaser's reasonable discretion and satisfaction within ninety (90) days from the date of this Agreement, then, unless Purchaser shall have waived the conditions in writing which have not been so fulfilled or satisfied, this Agreement shall terminate upon written Notice of Purchaser to Seller identifying the conditions remaining unsatisfied. Upon any effective termination pursuant to any provisions hereinabove, neither party shall have any further obligation or liability to the other. Purchaser shall have the right to enter upon the Property at reasonable times during the term of this Agreement for the purpose of making such studies, inspections, environmental assessments soil tests, etc. as Purchaser deems reasonably necessary for satisfaction of the conditions set forth in this Section 4; provided, however, that Purchaser shall indemnify and hold harmless Seller from and against all loss, costs, injury, damage or expense, including reasonable attorneys' fees, caused by such entry or tests and shall return the Property as nearly as possible to its original condition after any such studies, assessments, inspections and tests.

5. Conditions Precedent (Seller). Seller's obligations under this Agreement shall be subject to the following conditions precedent being satisfied to the satisfaction of the Seller (or waived by Seller in writing):

5.1. **Subdivision Plat Approval.** Seller shall have obtained subdivision plat approval from the City of Pekin, in accordance with the Illinois Plat Act and the City Code of the City of Pekin, of the property to be retained by the Seller and located adjacent and immediately to the south of the Property (the "Adjacent Property"). Seller shall timely apply for and diligently pursue subdivision plat approval for the Adjacent Property. Purchaser agrees to cooperate in the filing and signing of any application for plat approval deemed reasonably necessary by Purchaser and to waive all fees associated with the filing of a petition for subdivision approval with the City.

5.2. **Adequate Services.** Seller shall have obtained evidence, satisfactory to Seller, that adequate water, storm sewer, sanitary sewer, telephone, gas and electrical services are available to the Adjacent Property and are stubbed at the boundary of the Adjacent Property through existing easements at the appropriate elevation.

In the event that any of the above conditions are not fulfilled to Seller's reasonable discretion and satisfaction within ninety (90) days from the date of this Agreement, then, unless Seller shall have waived the conditions in writing which have not been so fulfilled or satisfied, this Agreement shall terminate upon written Notice of Purchaser to Purchaser identifying the conditions remaining unsatisfied. Upon any effective termination pursuant to any provisions hereinabove, neither party shall have any further obligation or liability to the other.

6. Mutual Contingency. The purchase of the Property shall be contingent upon the following condition be satisfied by both parties prior to or at closing:

6.1. **Execution of Purchase Contract.** Purchaser and Seller executing the Agreement for Purchase and Sale of Real Property substantially in the form set forth in **Exhibit B** hereto for the sale of the 14th Street Property.

In the event that the above conditions are not fulfilled at or prior to Closing, then this Agreement shall terminate. Upon any effective termination pursuant to any provisions hereinabove, neither party shall have any further obligation or liability to the other.

7. Closing. The purchase of the Property shall be consummated as follows:

7.1. **Closing Date.** The closing (the "*Closing*") shall be held on that date which is the later of the following: (i) ten (10) days after the date upon which each party has notified the other in writing that the conditions set forth in paragraphs 4 and 5 hereinabove have been fully satisfied or otherwise waived, or (ii) ten (10) days after the date upon which Purchaser notifies Seller that it has no objections to title of record pursuant to the provisions of Section 3 above in the event that there is not sufficient time following satisfaction or waiver of the conditions in paragraph 4 or 5 to complete review of title pursuant to Section 3 (the "*Closing Date*"). The Closing shall be held at the offices of the Title Insurer, and may be closed via escrow by agreement of the parties.

7.2. **Seller's Deliveries.** At Closing, Seller shall deliver to Purchaser the following:

- 7.2.1. **Deed.** An executed Warranty Deed to the Property prepared by Seller and in a form reasonably acceptable to Purchaser.
- 7.2.2. **ALTA Statement.** An executed ALTA Statement in the form required by the Title Insurer.
- 7.2.3. **Non-Foreign Affidavit.** An executed Non-Foreign Affidavit as required by Section 1445 of the Internal Revenue Code.
- 7.2.4. **Affidavit of Seller.** An Affidavit of Seller substantially in the form attached as **EXHIBIT E**.
- 7.2.5. **Release of Mortgage.** A Release of Mortgage, in the form substantially set forth in **Exhibit D**, to be held in escrow pending the closing on the 14th Street Property.
- 7.2.6. **Other Documents.** Such other documents, instruments, certifications and confirmations as may be reasonably required by Purchaser to fully effect and consummate the transactions contemplated hereby.
- 7.3. **Purchaser's Deliveries.** At Closing, Purchaser shall deliver to Seller the following:
- 7.3.1. **Purchase Price.** The Purchase Price as set forth in Section 2 hereof, plus or minus prorations provided for herein.
- 7.3.2. **ALTA Statement.** An ALTA Statement in the form required by the Title Insurer.
- 7.3.3. **Mortgage.** A Mortgage, substantially in the form set forth in **Exhibit C**
- 7.3.4. **Other Documents.** Such other documents, instruments, certifications and confirmations as may reasonably be required by Seller to fully effect and consummate the transactions contemplated hereby.
- 7.4. **Joint Deliveries.** At Closing, Seller and Purchaser shall jointly deliver to each other the following:
- 7.4.1. **Closing Statement.** An agreed upon closing statement.
- 7.4.2. **Transfer Tax Filings.** Executed documents complying with the provisions of all federal, state, county and local law applicable to the determination of transfer taxes.
- 7.4.3. **Escrow Agreement.** An agreed upon Escrow Agreement for the holding of the Release of Mortgage pending closing on the 14th Street Property.
- 7.4.4. **Executed 14th Street Property Purchase Contract.** An executed Agreement for Purchase and Sale of Real Property substantially in the form set forth in **Exhibit B** hereto for the sale of the 14th Street Property.
- 7.5. **Property Taxes.**
- 7.5.1. **Payments by Seller.** All installments of real property taxes on the Property which are due and owing on or prior to the Closing Date shall be paid by Seller prior to or at Closing.
- 7.5.2. **Real Estate Taxes.** Real property taxes for the calendar year of the Closing shall be prorated from January 1 of such calendar year to the Closing Date. Any taxes accrued but not yet due and owing from any prior calendar years shall similarly be estimated based on best available information and Purchaser shall receive a credit against the Purchase Price for the amount(s) so calculated.
- 7.6. **Closing Costs.** Purchaser shall pay all closing costs associated with this transaction, including all costs associated with the subdivision of the Property and the Adjacent Property; provided, however, that Seller shall be responsible for the payment of Seller's attorneys' fees.
- 7.7. **Special Assessments.** Seller will pay any unpaid special assessments confirmed prior to the Closing Date. Seller knows of no proceeding for special assessments against the Property.
- 7.8. **Prorations.**

7.8.1. **Insurance.** There shall be no proration of prepaid insurance premiums except with respect to insurance policies to which Purchaser has expressly agreed to accept an assignment (or be added as an additional named insured) as of the Closing Date.

8. Seller's Representations, Warranties and Covenants. In addition to all other representations, covenants and warranties by Seller herein, Seller hereby represents, covenants and warrants, as of the date hereof and as of the Closing Date, as follows:

8.1. **Ownership.** Seller is, or will be by the time of Closing, the sole owner of and has good and merchantable fee simple title to the Property.

8.2. **Notice of Litigation or Violation.** Seller has received no notice, nor has Seller any knowledge, of any actions or claims filed or threatened by anyone against the Property or Seller in connection with any injury or damage sustained incidental to the use or occupancy of the Property. Seller shall promptly notify Purchaser of any such notice received between the date hereof and the Closing Date. Seller knows of no violation of any federal, state, county or municipal law, ordinance, order, rule or regulation affecting the Property, and Seller has received no notice of any such violation issued by any governmental authority.

8.3. **Rights in Property.** There are no options, purchase contracts, or other agreements of any kind or nature, written or oral, whereunder or whereby any party could claim or assert any right, title or interest in the Property.

8.4. **Mechanics Liens.** Seller has fully paid all bills, claims and obligations for labor performed and materials furnished in and about the improvement of the Property, and no such bills, claims or obligations are outstanding or unpaid.

8.5. **Leases.** No persons are in possession of the Property under any oral or written lease, except those tenants currently in possession of the premises located at 1108 and 1110 Sheridan Rd. (PIN 04-04-35-201-026), whose lease and right to possession shall be terminated by Seller prior to Closing.

8.6. **Encroachments.** To the best of Seller's knowledge, no improvements upon the Property encroach upon adjoining real estate, nor do any improvements upon adjoining real estate encroach upon the Property.

8.7. **Special Assessments.** There are no special assessments against the Property and there are no proceedings for special assessments against the Property.

8.8. **Representations.** The representations, covenants and warranties made by Seller under this Section 7 hereof shall be true and correct as of the Closing Date, and, upon request, Seller will make an affidavit re-affirming the same at that time.

9. Relocation of Improvements. Seller may, at Seller's discretion, remove some or all of the existing structures and improvements from the Property and relocate said structures to the Adjacent Property. Seller shall have until December 15, 2022, to remove such structures. Any structures or improvements remaining after December 15, 2022, shall be subject to demolition by the Purchaser. The removal and relocation of any structure shall be at Seller's expense. Seller shall be permitted to move the structures across the Property to the Adjacent Property. Seller shall not be responsible for filling, grading, or removing debris from the Property following the removal and relocation of any structure or improvement. Purchaser agrees to waive any of its fees pertaining to Seller's demolition or relocation of any of the existing structures or improvements on the Property to the Adjacent Property, including, but not limited to, any sewer hook up fees, curb cuts fees, wastewater connection fees, building fees, and home moving fees.

10. Default. If Seller wrongfully refuses to close the sale of the Property to Purchaser or is unable to close the sale of the Property under the terms of this Agreement, the same shall constitute a breach of this Agreement and Purchaser shall be entitled to all remedies under Illinois law at the time of the breach, including, without limitation, termination of this Agreement; specific performance, with the rights, but not the obligation, to perform Seller's covenants and agreements hereunder and to deduct the cost and expense of such performance from the Purchase Price payable hereunder; and the right to recover as an element of its damages, reasonable attorneys' fees and court costs and all other damages that Purchaser will suffer as a result of Seller's breach or default hereunder.

If Purchaser wrongfully refuses to close the Purchase of the Property and pay the Purchase Price to Seller then Seller shall be entitled, to pursue any remedies available at law or in equity (including but not limited to seeking specific performance). Moreover, in the event of a breach by Purchaser, Seller shall also be entitled to collect as an element of its damages, reasonable attorneys' fees and court costs.

11. Condemnation. If, prior to the Closing, any portion or portions of the Property shall be taken by condemnation or any other proceeding in the nature of eminent domain from and after the date hereof, Purchaser, within fifteen (15) days after Purchaser receives notice of such taking, shall be entitled to declare this Agreement null and void upon fifteen (15) days' written notice to Seller. In the event of termination, the parties shall have no further rights or liabilities under this Agreement. If Purchaser has not notified Seller of its election to terminate within the aforesaid time period, this Agreement shall continue in full force and effect and there shall be no abatement of the Purchase Price. Seller shall be relieved, however, of the duty to convey title to the portion or portions of the Real Property so taken, but Seller shall, at Closing, assign to Purchaser all of Seller's rights and claims in and to any unpaid awards arising from such taking and credit to Purchaser on account of the Purchase Price all awards therefore collected by Seller (less all reasonable costs and expenses, including, without limitation, attorneys' fees, expenses and court costs incurred by Seller to collect such awards).

12. Realtor's Commissions. Each party represents to the other that no real estate broker has been engaged with regard to this transaction. Each party (the "*Indemnifying Party*") agrees to indemnify and hold the other harmless against any brokerage commissions due to any other real estate broker having been engaged by or claiming to have been engaged by the Indemnifying Party with regard to this transaction.

13. Subdivision/Zoning. Seller shall cooperate with Purchaser to obtain any zoning, special use, or subdivision permits, variances or amendments reasonably necessary for Purchaser's intended use of the Property.

14. Council Approval / Right of First Refusal. This Agreement is subject to Purchaser passing the appropriate ordinance at its next Council meeting, approving the terms of this Agreement and authorizing the purchase of the Property. SELLER ACKNOWLEDGES THAT THIS CONTRACT IS CONTINGENT UPON COUNCIL APPROVAL AND WITHOUT SUCH APPROVAL, THE AGREEMENT IS NULL AND VOID.

15. Miscellaneous. It is further understood and agreed as follows:

15.1. Counterparts. This Agreement may be executed in any number of counterparts, each of which shall be an original, and such counterparts together shall constitute one and the same instrument. Facsimile, electronic, or e-mail signatures shall be accepted as original signatures for purposes of execution of this Agreement.

15.2. Survival. The representations, warranties, covenants and agreements contained in this Agreement shall survive the Closing and the delivery of the deed without limitation.

15.3. Severability. If any provision of this Agreement shall be held to be void or unenforceable for any reason, the remaining terms and provisions hereof shall not be affected thereby.

15.4. Time. Time is of the essence of this Agreement.

15.5. Binding Effect. The provisions of this Agreement shall inure to the benefit of and bind the successors and assigns of the parties hereto.

15.6. Amendment and Waiver. This Agreement may be amended at any time in any respect only by an instrument in writing executed by Seller and Purchaser. Either party may waive any requirement to be performed by the other hereunder, provided that said waiver shall be in writing and executed by the party waiving the requirement.

15.7. Integrated Agreement. This Agreement constitutes the entire agreement between Purchaser and Seller relating to the purchase of the Property, and there are no agreements, understandings, restrictions, warranties or representations between Purchaser and Seller other than those set forth herein.

15.8. Choice of Law. It is the intention of Seller and Purchaser that the laws of Illinois shall govern the validity of this Agreement, the construction of its terms and interpretation of the rights

and duties of Purchaser and Seller.

15.9. **Notices.** All notices, requests, consents and other communications required or permitted under this Agreement shall be in writing (including telex and telegraphic communication) and shall be (as elected by the person giving such notice) hand delivered by messenger or courier service, telecommunicated (including email), or mailed (airmail if international) by registered or certified mail (postage prepaid), return receipt requested, addressed to:

IF TO SELLER: David Milam
1104 Sheridan Rd.
Pekin, IL 61554
Email: davidmilam21@yahoo.com

WITH A COPY TO: Bagley & Miller, P.C.
Attn: Louis E. Miller
PO Box 669
Pekin, IL 61555
Email: bagleymillerlaw@gmail.com

IF TO PURCHASER: City of Pekin
Attn: Mark Rothert
111 S. Capitol
Pekin, IL 61554
Email: marothert@ci.pekin.il.us

WITH A COPY TO: Katherine L. Swise
Miller, Hall & Triggs, LLC
416 Main Street, Suite 1125
Peoria, IL 61602
Email: katherine.swise@mhtlaw.com

or to such other address as any party may designate by notice complying with the terms of this paragraph. Each such notice shall be deemed delivered (a) on the date delivered if by personal delivery; (b) on the date of transmission with confirmed answer back if by telex, telefax, email or other telegraphic method; and (c) on the date upon which the return receipt is signed or delivery is refused or the notice is designated by the postal authorities as not deliverable, as the case may be, if mailed.

15.10. **Performance.** Except for acceptance of this offer, whenever the day for performance falls upon a Saturday, Sunday, or state or federal holiday, the day for performance shall be extended to the next business day.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed, as of the day and year first above written.

[SIGNATURES ON FOLLOWING PAGE]

SELLER:

David L. Millam
David Millam

PURCHASER:

CITY OF PEKIN

By: Charles A. Lipp
Its Mayor

Attest:

By: Sue N. McMullin
Its City Clerk

EXHIBIT A

LEGAL DESCRIPTION OF PROPERTY:

Part of the Northwest Quarter of the Northeast Quarter of Section 35, Township 25 North, Range 5 West of the Third Principal Meridian, Tazewell County, Illinois, described as follows:

Beginning at the Northwest corner of Lot 1 of Harry Moore Subdivision as shown in Plat Book "P", Page 439; thence South along the West line and the West line extended of said Lot 1 to the North line of Matilda Street; thence West along the North line of Matilda Street to the East line of Blanche Subdivision as shown in Plat Book "R", Page 479; thence North along the East line of said Blanche subdivision to the South line of Sheridan Road; thence East along the South line of Sheridan Road to the point of beginning.

Excepting therefrom the South 207 feet thereof.

PINs:

04-04-35-201-022 (Part)
04-04-35-201-023
04-04-35-201-024
04-04-35-201-025
04-04-35-201-026

[A surveyed legal description shall be provided prior to closing and substituted for the above at closing]

EXHIBIT B
AGREEMENT FOR PURCHASE AND SALE (14TH STREET PROPERTY)

AGREEMENT FOR PURCHASE AND SALE OF REAL PROPERTY

THIS AGREEMENT FOR PURCHASE AND SALE OF REAL PROPERTY (this "Agreement") is entered into as of this 25 day of July, 2022 by the CITY OF PEKIN, an Illinois municipality ("Seller" or "City"), and DAVID MILAM ("Purchaser").

WITNESSETH:

WHEREAS, Purchaser desires to purchase and Seller desires to sell certain real property and appurtenances thereto belonging described in Section 1 below and in connection therewith Seller and Purchaser desire to enter into this Agreement to set forth the terms and conditions of such purchase and sale.

NOW, THEREFORE, in consideration of the mutual promises, covenants and conditions herein contained and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

1. **Sale Agreement.** Seller hereby agrees to sell to Purchaser and Purchaser hereby agrees to purchase from Seller, subject to all of the terms and conditions of this Agreement, that certain real property commonly known as 1000 N. 14th Street in the City of Pekin and more particularly described as follows, to-wit:

Lots 1 through 5 of Firehouse Subdivision Final Plat, situated in the City of Pekin, Tazewell County, State of Illinois.

PINs: 04-04-35-223-046
04-04-35-223-047
04-04-35-223-048
04-04-35-223-049
04-04-35-223-050

together with all privileges, rights, easements, hereditaments and appurtenances thereunto belonging, as well as all improvements and fixtures located thereon (the "Property"). Seller shall convey merchantable title to the Property to Purchaser by Warranty Deed, free and clear of all liens and encumbrances, and not subject to any easements, covenants, restrictions, dedications or rights of way, or other matters affecting title to the Property or use of the Property, except for (i) title objections and exceptions approved or waived by Purchaser in accordance with the provisions of Section 3 hereof (ii) covenants, easements, restrictions and reservations of record; (iii) existing utility lines and easements; (iv) general real estate taxes not yet due and owing, (v) applicable governmental zoning and building code rules and regulations, and (vi) other matters approved in writing by Purchaser (the "Permitted Exceptions").

2. **Purchase Price.** The purchase price of the Property ("Purchase Price") shall be two hundred thousand and 00/100 Dollars (\$200,000.00), to be paid at Closing as stated in Section 3 below, plus or minus credits and prorations provided for herein, with any costs of closing paid in cash or by certified, cashiers or escrowee check or bank wire transfer of collected federal funds.

3. **Release of Mortgage.** The parties acknowledge and affirm that pursuant to that certain Agreement for Purchase and Sale of Real Property dated July 25, 2022, between the parties for the property known as 1104 Sheridan Road, 1106 Sheridan Road, and 1204 ½ Sheridan Road in Pekin, Illinois (the "Sheridan Road Property") attached hereto as **Exhibit A**, the Purchaser executed a Release of Mortgage to be held in escrow pursuant to that certain Escrow

Agreement attached hereto as **Exhibit B**. At Closing, the Escrow Agent shall release and record the Release of Mortgage. Such release shall satisfy payment of the Purchase Price.

4. Title Commitment and Policy. Seller shall obtain a title commitment ("*Title Commitment*") for an Owner's Title Insurance Policy ("*Title Policy*"), issued by Attorneys' Title Guaranty Fund or other title company reasonably acceptable to Purchaser ("*Title Insurer*"), covering the Property in the amount of the Purchase Price showing merchantable record title to the Property to be in Seller. At Closing, Seller shall cause the Title Insurer to issue the Title Policy to Purchaser (in accordance with a Title Commitment provided for in this Section 3, subject only to the Title Policy standard exceptions and to the Permitted Exceptions.

4.1. Objections to Title of Record. Within thirty (30) days after Purchaser's receipt of the aforesaid Title Commitment, Purchaser shall furnish to Seller written notification of any objections to or defects in title of record set forth in the Title Commitment. After receipt of said notice, Seller shall have the right, at its election, to endeavor to cure such objections to or defects in title set forth therein and shall notify Purchaser of such election within five (5) days. If Seller does elect to endeavor to cure such objections to or defects in title, it shall promptly commence and diligently pursue efforts to cure such objections.

4.2. Failure to Cure Objections. In the event Seller fails to cure Purchaser's objections to or defects in title within thirty (30) days of receiving notice of such objections to or defects in title, or if Seller shall determine that its efforts to cure will not be successful, Purchaser may either (i) waive such title objections to or defects in title and proceed with closing hereunder or (ii) terminate this Agreement. In the event of termination, the parties shall have no further rights or obligations under this Agreement.

5. Property Sold "AS IS". The Property is being sold "as is", with no warranties or implied conditions. This Agreement is not subject to any inspections of the Property, Purchaser having had ample opportunity to inspect its condition.

6. Closing. The purchase of the Property, and delivery of possession, shall be consummated as follows:

6.1. Closing Date. The closing (the "*Closing*") shall be held on or before that date which is thirty (30) days after the decommissioning by the City of the fire station located on the Property, but in no case later than March 1, 2025. The Closing shall be held at the offices of Seller's Attorney and may be closed via escrow by agreement of the parties.

6.2. Seller's Deliveries. At Closing, Seller shall deliver to Purchaser the following:

6.2.1. Deed. An executed Special Warranty Deed to the Property, prepared by Seller and in a form reasonably acceptable to Purchaser, reserving easement rights in the Property for utility purposes.

6.2.2. ALTA Statement. An executed ALTA Statement in the form required by the Title Insurer.

6.2.3. Other Documents. Such other documents, instruments, certifications and confirmations as may be reasonably required by Purchaser to fully effect and consummate the transactions contemplated hereby.

6.3. Purchaser's Deliveries. At Closing, Purchaser shall deliver to Seller the following:

6.3.1. Purchase Price. The Purchase Price as set forth in Section 1.1 hereof, plus or minus prorations provided for herein.

6.3.2. ALTA Statement. An ALTA Statement in the form required by the Title Insurer.

6.3.3. Other Documents. Such other documents, instruments, certifications and confirmations as may reasonably be required by Seller to fully effect and consummate the transactions contemplated hereby.

6.4. Joint Deliveries. At Closing, Seller and Purchaser shall jointly deliver to each other the following:

6.4.1. Closing Statement. An agreed upon closing statement.

6.4.2. Transfer Tax Filings. Executed documents complying with the provisions of all federal, state, county and local law applicable to the determination of transfer taxes.

6.5. Property Taxes.

6.5.1. The parties acknowledge that the Property is currently tax exempt and therefore there will be no tax proration or credit provided at Closing.

6.6. Closing Costs. Seller shall pay all closing costs associated with the purchase and sale of the Property, including Seller's attorneys' fees. Purchaser shall pay his own attorneys' fees.

6.7. Special Assessments. Seller will pay any unpaid special assessments confirmed prior to the Closing Date. Seller knows of no proceeding for special assessments against the Property.

7. Zoning. Seller shall cooperate with Purchaser to obtain, but shall not guarantee, a rezoning of the Property to OS-1, as well as any special use, variance, or amendments reasonably necessary for Purchaser's intended use of the Property as professional office space. Seller shall waive all application fees related to any such rezoning, special use, variance, or amendment. The rezoning of the Property to OS-1 shall be a condition precedent to Purchaser's obligations under this Agreement. In the event this condition is not fulfilled to Purchaser's reasonable satisfaction, then, unless Purchaser shall have waived the condition in writing, this Agreement shall terminate upon written notice of Purchaser to Seller.

8. Default. If Seller wrongfully refuses to close the sale of the Property to Purchaser or is unable to close the sale of the Property under the terms of this Agreement, the same shall constitute a breach of this Agreement and Purchaser shall be entitled to all remedies under Illinois law at the time of the breach, including, without limitation, termination of this Agreement, specific performance, with the rights, but not the obligation, to perform Seller's covenants and agreements hereunder and to deduct the cost and expense of such performance from the Purchase Price payable hereunder; and the right to recover as an element of its damages, reasonable attorneys' fees and court costs and all other damages that Purchaser will suffer as a result of Seller's breach or default hereunder.

If Purchaser wrongfully refuses to close the Purchase of the Property and pay the Purchase Price to Seller then Seller shall be entitled, at its option, to pursue any remedies available at law or in equity (including but not limited to seeking specific performance). Moreover, in the event of a breach by Purchaser, Seller shall also be entitled to collect as an element of its damages, reasonable attorneys' fees and court costs.

9. Condemnation. If, prior to the Closing, any portion or portions of the Property shall be taken by condemnation or any other proceeding in the nature of eminent domain from and after the date hereof, Purchaser, within fifteen (15) days after Purchaser receives notice of such taking, shall be entitled to declare this Agreement null and void upon fifteen (15) days' written

notice to Seller. In the event of termination, the parties shall have no further rights or liabilities under this Agreement. If Purchaser has not notified Seller of its election to terminate within the aforesaid time period, this Agreement shall continue in full force and effect and there shall be no abatement of the Purchase Price. Seller shall be relieved, however, of the duty to convey title to the portion or portions of the Real Property so taken, but Seller shall, at Closing, assign to Purchaser all of Seller's rights and claims in and to any unpaid awards arising from such taking and credit to Purchaser on account of the Purchase Price all awards therefore collected by Seller (less all reasonable costs and expenses, including, without limitation, attorneys' fees, expenses and court costs incurred by Seller to collect such awards).

10. Realtor's Commissions. Each party represents to the other that no real estate broker has been engaged with regard to this transaction. Each party (the "*Indemnifying Party*") agrees to indemnify and hold the other harmless against any brokerage commissions due to any other real estate broker having been engaged by or claiming to have been engaged by the Indemnifying Party with regard to this transaction.

11. Miscellaneous. It is further understood and agreed as follows:

11.1. Counterparts; Electronic and Facsimile Signatures. This Agreement may be executed in any number of counterparts, each of which shall be an original, and such counterparts together shall constitute one and the same instrument. Electronic or facsimile signatures of the parties shall be accepted and binding on the parties in the same manner as original signatures.

11.2. Survival. The representations, warranties, covenants and agreements contained in this Agreement shall survive the Closing and the delivery of the deed without limitation.

11.3. Severability. If any provision of this Agreement shall be held to be void or unenforceable for any reason, the remaining terms and provisions hereof shall not be affected thereby.

11.4. Time. Time is of the essence of this Agreement.

11.5. Binding Effect. The provisions of this Agreement shall inure to the benefit of and bind the successors and assigns of the parties hereto.

11.6. Amendment and Waiver. This Agreement may be amended at any time in any respect only by an instrument in writing executed by Seller and Purchaser. Either party may waive any requirement to be performed by the other hereunder, provided that said waiver shall be in writing and executed by the party waiving the requirement.

11.7. Integrated Agreement. This Agreement constitutes the entire agreement between Purchaser and Seller relating to the purchase of the Property, and there are no agreements, understandings, restrictions, warranties or representations between Purchaser and Seller other than those set forth herein.

11.8. Choice of Law. It is the intention of Seller and Purchaser that the laws of Illinois shall govern the validity of this Agreement, the construction of its terms and interpretation of the rights and duties of Purchaser and Seller.

11.9. Notices. All notices, requests, consents and other communications required or permitted under this Agreement shall be in writing (including telex and telegraphic communication) and shall be (as elected by the person giving such notice) hand delivered by messenger or courier service, telecommunicated (including email), or mailed (airmail if international) by registered or certified mail (postage prepaid), return receipt requested, addressed to:

IF TO SELLER:

City of Pekin
Attn: City Manager
111 S. Capitol
Pekin, IL 61554
marothert@ci.pekin.il.us

With a copy to:

Miller, Hall & Triggs, LLC
Attn: Katherine L. Swise
416 Main Street, Suite 1125
Peoria, IL 61602
Katherine.swise@mhtlaw.com

IF TO PURCHASER:

David Milam
1104 Sheridani Road
Pekin, IL 61554
Davidmilam21@yahoo.com

With a copy to:

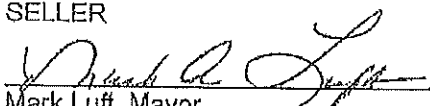
Bagley & Miller, P.C.
Attn: Louis E. Miller
PO Box 669
Pekin, IL 61555
bagleymiller@gmail.com

or to such other address as any party may designate by notice complying with the terms of this paragraph. Each such notice shall be deemed delivered (a) on the date delivered if by personal delivery; (b) on the date of transmission with confirmation of delivery if by email, telex, telefax or other telegraphic method; and (c) on the date upon which the return receipt is signed or delivery is refused or the notice is designated by the postal authorities as not deliverable, as the case may be, if mailed.

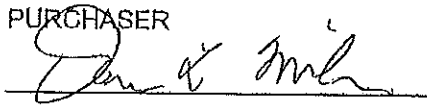
11.10. Performance. Whenever the day for performance falls upon a Saturday, Sunday, or state or federal holiday, the day for performance shall be extended to the next business day.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed, as of the day and year first above written.

SELLER


Mark Luft, Mayor

PURCHASER



ATTEST:

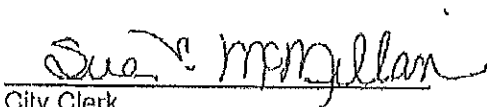

City Clerk

EXHIBIT A
PURCHASE AGREEMENT (SHERIDAN ROAD PROPERTY)

EXHIBIT B
ESCROW AGREEMENT

ESCROW AGREEMENT

TO: MILLER, HALL & TRIGGS, LLC
416 Main Street, Suite 1125
Peoria, IL 61602

DATE: _____, 2022

RE: 1104 Sheridan Rd, 1106 Sheridan Rd, and 1204½ Sheridan Rd, Pekin, Illinois.

The undersigned, David Milam ("Mortgagee") and City of Pekin ("Mortgagor"), make the following deposits with you and give you the following directions, all in connection with a certain Mortgage dated as of _____, 2022, covering the real estate described as follows, to-wit:

Part of the Northwest Quarter of the Northeast Quarter of Section 35, Township 25 North, Range 5 West of the Third Principal Meridian, Tazewell County, Illinois, described as follows:

Beginning at the Northwest corner of Lot 1 of Harry Moore Subdivision as shown in Plat Book "P", Page 439; thence South along the West line and the West line extended of said Lot 1 to the North line of Matilda Street; thence West along the North line of Matilda Street to the East line of Blanche Subdivision as shown in Plat Book "R", Page 479; thence North along the East line of said Blanche subdivision to the South line of Sheridan Road; thence East along the South line of Sheridan Road to the point of beginning.

Excepting therefrom the South 207 feet thereof.

PINs:

04-04-35-201-022 (Part)
04-04-35-201-023
04-04-35-201-024
04-04-35-201-025
04-04-35-201-026

[Inka PIN _____]

Commonly known as 1104 Sheridan Road, 1106 Sheridan Road, and 1204 ½ Sheridan Road, all in Pekin, Illinois, and hereinafter called the "Real Estate."

Mortgagee deposits with you a Release of Mortgage purporting to release the Real Estate Mortgage granted by Mortgagor to Mortgagee.

You are hereby directed as follows:

1. Upon receipt of a written certificate from Mortgagor that it has satisfied the terms of the Mortgage by (i) conveyed title to Mortgagee of the property commonly known as 100 N. 14th Street, Pekin, Illinois, or (ii) paid to Mortgagee the Deferred Purchase Price, and that Mortgagor is not in default under any of the terms of the Mortgage, which certificate shall contain a request for delivery by you of the

Release of Mortgage, you shall give Mortgagee written notice of the receipt of said certificate, together with a copy thereof. Said notice shall be certified mail, return receipt.

2. If you do not receive Mortgagee's written objection to your delivering said Release of Mortgage pursuant to Mortgagor's certificate and request within fourteen (14) days, you shall deliver the Release of Mortgage to Mortgagor, as requested.

3. However, if, during said fourteen (14) day period, you should receive Mortgagee's written objection to Mortgagor's request for delivery of said Release of Mortgage, which written objection shall contain the reason or reasons therefore, you shall immediately notify Mortgagor in writing of the receipt by you of such objection, and you should furnish Mortgagor with a copy thereof. You shall retain the Release of Mortgage deposited with you this date and shall only thereafter deliver same to Mortgagor at such time as you receive either:

(a) The signed joint order of Mortgagor and Mortgagee to so deliver said instrument; or

(b) The order, judgment or decree entered or issued by any court with or without jurisdiction directing you to so deliver said instrument.

In consideration of your agreement to accept the deposit herein provided for, you shall, in no event, be liable or responsible to any of the undersigned or to their legal representatives, heirs, or assigns, for any damages, or for any costs or expenses incurred or sustained by either of the undersigned, or by their legal representatives, heirs or assigns, by reason of any act or failure to act on your part, except in case of your fraud, gross negligence, or willful disregard of the provisions thereof. Further, in any case, you shall be fully protected against any and all liability of every kind and character in case of any action which you may take, or fail or refuse to take, on the advice of counsel, which counsel may be counsel regularly retained by you.

In case any party hereto is required or desires to serve any notice on any other party hereto, any such notice is sufficiently and duly served on the date delivered or mailed, if that notice is delivered by messenger to the party to be served or is deposited in the mail as certified mail in any regularly constituted United States Post Office or branch thereof in the State of Illinois in an envelope duly sealed, postage prepaid, and addressed as follows:

If intended for Mortgagor:	City of Pekin Attn: City Manager 111 S. Capitol Street Pekin, IL 61554
If intended for Mortgagee:	David Milam 1104 Sheridan Road Pekin, IL 61554
If intended for you, Escrow Depository:	Katherine L. Swise Miller, Hall & Triggs, LLC 416 Main Street, Suite 1125 Peoria, IL 61602

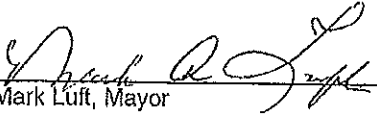
Any party may, by notice given as aforesaid (which becomes effective only after the third day after given), change the address to which subsequent notices are to be given to such party.

This Agreement shall bind and inure to the benefit of the successors, personal representatives, heirs and assigns of the parties hereto.

The Escrowee – Depository signs below to evidence its receipt of the Items deposited and of good and valuable consideration for its acting as Escrowee.

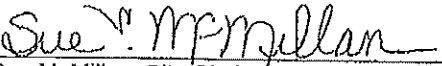
MORTGAGOR:

MILLER, HALL & TRIGGS, LLC

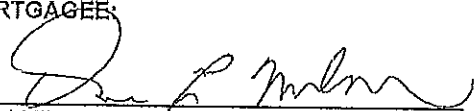

Mark Luft, Mayor

By: _____
Escrowee, depository

ATTEST:


Sue McMillan, City Clerk

MORTGAGEE:


David Milam

**REQUEST FOR COUNCIL ACTION**

Agenda Date: October 28, 2024
To: Members of the City Council
From: Josie Esker, City Engineer

AGENDA ITEM: Resolution No. 203-24/25 Approving Funding Agreement for Court Street from 8th to 10th with IDOT

DESCRIPTION: This resolution is to approve the local public agency agreement with the Illinois Department of Transportation in order to accept \$3 million in Surface Transportation Program - Urban (STU) grant funding for Court Street from 8th to 10th. In order to accept this \$3 million in grant funding, the City must commit to funding the remainder of the project, which is estimated at \$4.3 million.

This project is planned to be bid in January 2025, as long as all land acquisitions can be completed in time. This project is planned to be completed concurrently with another project on Court Street from 10th to Stadium Drive.

Staff recommends approval.

FINANCIAL IMPACT:

Requested Amount: \$1,300,000.00

Line Item: 277-277-584009 ; Portion of this project to be budgeted in FY25

Budgeted Amount: \$6,923,110.00

Remaining Funds: \$5,275,550.45

Notes:

Award Type: N/A

REVIEWED BY:

Dean Schneider, Public Works Director
 Katherine Swise, City Attorney
 Eric Dubrowski, Finance Director
 John Dossey, City Manager
 Sue McMillan, City Clerk

Approved - 10/24/2024
 Approved - 10/24/2024
 Approved - 10/25/2024
 Approved - 10/25/2024
 Final Approval - 10/25/2024

Resolution No. 203-24/25 Approving Funding Agreement for Court Street from 8th to 10th with IDOT

WHEREAS, the City was awarded a federal Surface Transportation Program - Urban (STU) grant for the Court Street Rehabilitation Project between 8th and 10th Street; and

WHEREAS, as a condition of receipt of the grant funds, the City must commit to funding the remainder of the construction costs; and

WHEREAS, the City must enter into the Local Public Agency Agreement with the Illinois Department of Transportation ("IDOT") attached hereto as Exhibit A prior to letting contracts for the project to bid; and

WHEREAS, the City Council finds it in the best interests of the City of Pekin and its residents to enter into the attached Local Public Agency Agreement with IDOT for the Court Street project.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PEKIN, TAZEWELL COUNTY, ILLINOIS, THAT:

Section 1. The foregoing findings and recitals are found to be true and correct and are incorporated herein.

Section 2. The Local Public Agency Agreement attached hereto as Exhibit A is approved, and the Mayor is authorized and directed to execute and the City Clerk is directed to attest to the same.

Section 3. The City agrees that it will appropriate funds necessary to meet any local match requirements of the Surface Transportation Program - Urban (STU) grant or as may be required by the Local Public Agency Agreement.

RESULT:	(0 TO 0)
MOVER:	None
SECONDER:	None
AYES:	None
NAYS:	None
ABSTAIN:	None
ABSENT:	

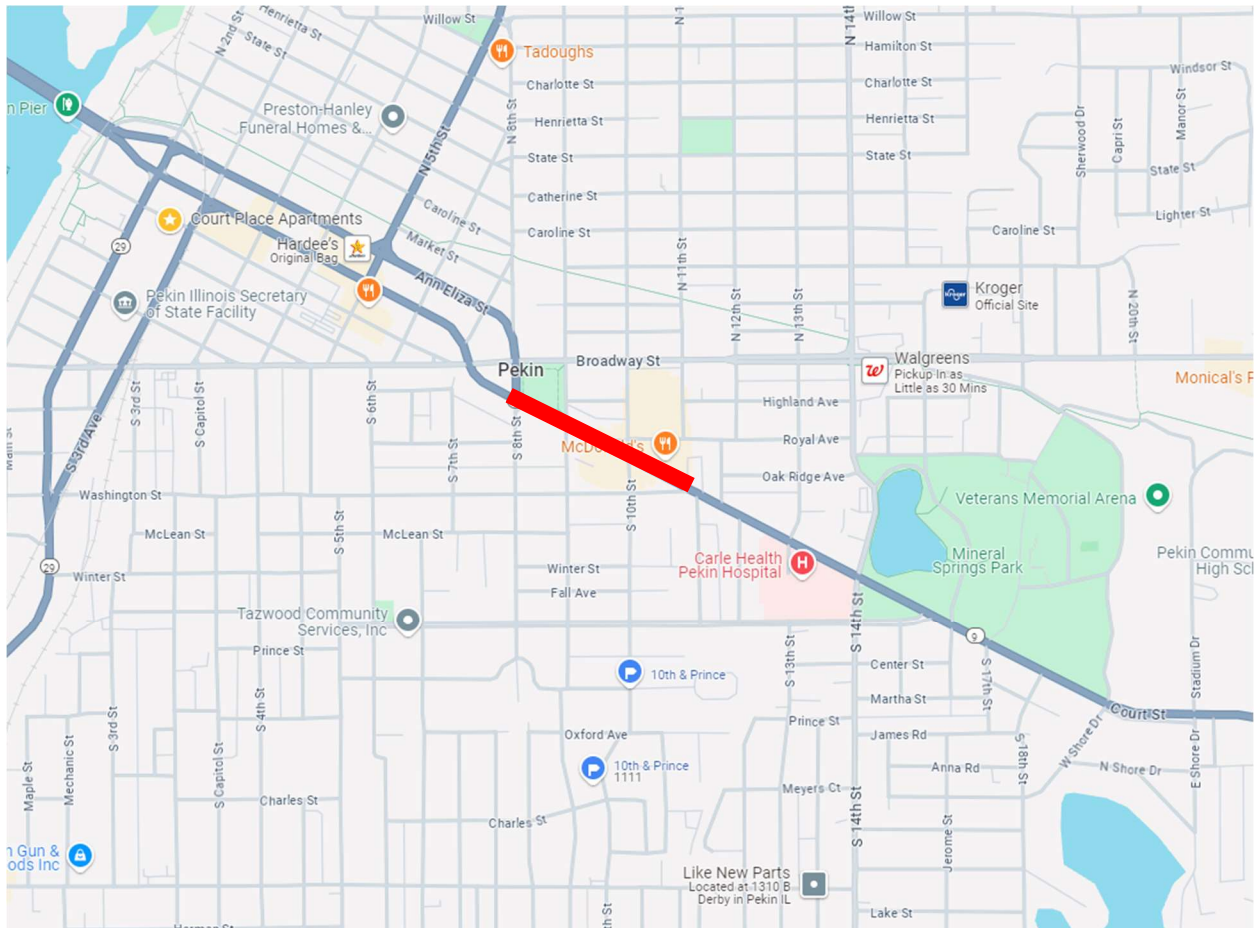
ADOPTED AND APPROVED at a Regular meeting of the City Council of the City of Pekin this _____ day of _____, 20____.

ATTEST:

Mayor

City Clerk

Location Map



Court Street from 8th Street to 10th Street, highlighted in red.



LOCAL PUBLIC AGENCY

Local Public Agency	County	Section Number
City of Pekin	Tazewell	20-00196-01-RS

Fund Type	ITEP, SRTS, HSIP Number(s)	MPO Name	MPO TIP Number
STU	N/A	PPUATS	PEK-25-01

Construction

State Job Number	Project Number
C-94-051-24	J35T(004)

☐ Local Let/Day Labor ☒ Construction on State Letting ☒ Construction Engineering ☐ Utilities ☐ Railroad Work

LOCATION

Local Street/Road Name	Key Route	Length	Stationing	
Court ST	FAP 0693	0.18 mile	From	To
			00.91	01.09

Location Termini
8th ST to 10th ST

Current Jurisdiction	Existing Structure Number(s)	
City of Pekin	N/A	<button>Remove</button>

PROJECT DESCRIPTION

Project includes reconstruction from 8th to 10th, new sidewalks and curb & gutter, intersection improvements, drainage improvements, and ADA improvements.

Local Public Agency	Section Number	State Job Number	Project Number
City of Pekin	20-00196-01-RS	C9405124	J35T(004)

This Agreement is made and entered into between the above local public agency, hereinafter referred to as the "**LPA**" and the State of Illinois, acting by and through its Department of Transportation, hereinafter referred to as the "**STATE**". The **STATE** and **LPA** jointly proposes to improve the designated location as described in the Location and Project Description sections of this agreement. The improvement shall be constructed in accordance with plans prepared by, or on behalf of the **LPA** and approved by the **STATE** using the **STATE's** policies and procedures approved and/or required by the Federal Highway Administration, hereby referred to as "**FHWA**".

I. GENERAL

- 1.1 Availability of Appropriation; Sufficiency of Funds. This Agreement is contingent upon and subject to the availability of sufficient funds. The **STATE** may terminate or suspend this Agreement, in whole or in part, without penalty or further payment being required, if (i) sufficient funds for this Agreement have not been appropriated or otherwise made available to the **LPA** by the **STATE** or the federal funding source, (ii) the Governor or **STATE** reserves funds, or (iii) the Governor or **STATE** determines that funds will not or may not be available for payment. The **STATE** shall provide notice, in writing, to **LPA** of any such funding failure and its election to terminate or suspend this Agreement as soon as practicable. Any suspension or termination pursuant to this Section will be effective upon the date of the written notice unless otherwise indicated.
- 1.2 Domestic Steel Requirement. Construction of the project will utilize domestic steel as required by Section 106.01 of the current edition of the Standard Specifications for Road and Bridge Construction and federal Build America-Buy America provisions.
- 1.3 Federal Authorization. That this Agreement and the covenants contained herein shall become null and void in the event that the **FHWA** does not approve the proposed improvement for Federal-aid participation within one (1) year of the date of execution of this agreement.
- 1.4 Severability. If any provision of this Agreement is declared invalid, its other provisions shall not be affected thereby.
- 1.5 Termination. This Agreement may be terminated, in whole or in part, by either Party for any or no reason upon thirty (30) calendar days' prior written notice to the other Party. If terminated by the **STATE**, the **STATE** must include the reasons for such termination, the effective date, and, in the case of a partial termination, the portion to be terminated. If the **STATE** determines in the case of a partial termination that the reduced or modified portion of the funding award will not accomplish the purposes for which the funding award was made, the **STATE** may terminate the Agreement in its entirety.

This Agreement may be terminated, in whole or in part, by the **STATE** without advance notice:

- a. Pursuant to a funding failure as provided under Article 1.1.
- b. If **LPA** fails to comply with the terms and conditions of this funding award, application or proposal, including any applicable rules or regulations, or has made a false representation in connection with the receipt of this or any award.

II. REQUIRED CERTIFICATIONS

By execution of this Agreement and the **LPA's** obligations and services hereunder are hereby made and must be performed in compliance with all applicable federal and State laws, including, without limitation, federal regulations, State administrative rules and any and all license requirements or professional certification provisions.

- 2.1 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200). The **LPA** certifies that it shall adhere to the applicable Uniform Administrative Requirements, Cost Principles, and Audit Requirements, which are published in Title 2, Part 200 of the Code of Federal Regulations, and are incorporated herein by reference.
- 2.2 Compliance with Registration Requirements. **LPA** certifies that it: (i) is registered with the federal SAM system; (ii) is in good standing with the Illinois Secretary of State, if applicable; (iii) have a valid DUNS Number; (iv) have a valid UEI, if applicable. It is **LPA's** responsibility to remain current with these registrations and requirements.
- 2.3 Bribery. The **LPA** certifies to the best of its knowledge that its officials have not been convicted of bribery or attempting to bribe an officer or employee of the state of Illinois, nor made an admission of guilt of such conduct which is a matter of record (30 ILCS 500/50-5).
- 2.4 Bid Rigging. **LPA** certifies that it has not been barred from contracting with a unit of state or local government as a result of a violation of Paragraph 33E-3 or 33E-4 of the Criminal Code of 1961 (720 ILCS 5/33E-3 or 720 ILCS 5/33E-4, respectively).
- 2.5 Debt to State. **LPA** certifies that neither it, nor its affiliate(s), is/are barred from receiving an Award because the **LPA**, or its affiliate(s), is/are delinquent in the payment of any debt to the **STATE**, unless the **LPA**, or its affiliate(s), has/have entered into a deferred payment plan to pay off the debt, and **STATE** acknowledges the **LPA** may declare the Agreement void if the certification is false (30 ILCS 500/50-11).
- 2.6 Debarment. The **LPA** certifies to the best of its knowledge and belief that its officials:
 - a. are not presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from covered transactions by any Federal department or agency;
 - b. have not within a three-year period preceding this agreement been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or contract under a public transaction; violation of Federal or State anti-trust statutes or

Local Public Agency	Section Number	State Job Number	Project Number
City of Pekin	20-00196-01-RS	C9405124	J35T(004)

commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements receiving stolen property;

c. are not presently indicated for or otherwise criminally or civilly charged by a governmental entity (Federal, State, Local) with commission of any of the offenses enumerated in item (b) of this certification; and

d. have not within a three-year period preceding the agreement had one or more public transactions (Federal, State, Local) terminated for cause or default.

- 2.7 Construction of Fixed Works. The **LPA** certifies that all Programs for the construction of fixed works which are financed in whole or in part with funds provided by this Agreement shall be subject to the Prevailing Wage Act (820 ILCS 130/0.01 *et seq.*) unless the provisions of that Act exempt its application. In the construction of the Program, the **LPA** shall comply with the requirements of the Prevailing Wage Act including, but not limited to, inserting into all contracts for such construction a stipulation to the effect that not less than the prevailing rate of wages as applicable to the Program shall be paid to all laborers, workers, and mechanics performing work under the Award and requiring all bonds of contractors to include a provision as will guarantee the faithful performance of such prevailing wage clause as provided by contract.
- 2.8 Criminal Convictions. The **LPA** certifies that neither it nor any managerial agent of **LPA** has been convicted of a felony under the Sarbanes-Oxley Act of 2002, nor a Class 3 or Class 2 felony under Illinois Securities Law of 1953, or that at least five (5) years have passed since the date of the conviction. The **LPA** further certifies that it is not barred from receiving an funding award under 30 ILCS 500/50-10.5 and acknowledges that **STATE** shall declare the Agreement void if this certification is false (30 ILCS 500/50-10.5).
- 2.9 Improper Influence. The **LPA** certifies that no funds have been paid or will be paid by or on behalf of the **LPA** to any person for influencing or attempting to influence an officer or employee of any government agency, a member of Congress or Illinois General Assembly, an officer or employee of Congress or Illinois General Assembly, or an employee of a member of Congress or Illinois General Assembly in connection with the awarding of any agreement, the making of any grant, the making of any loan, the entering into of any cooperative agreement, or the extension, continuation, renewal, amendment or modification of any agreement, grant, loan or cooperative agreement. 31 USC 1352. Additionally, the **LPA** certifies that it has filed the required certification under the Byrd Anti-Lobbying Amendment (31 USC 1352), if applicable.
- 2.10 Telecom Prohibition. The **LPA** certifies that it will comply with Section 889 of the FY 2019 National Defense Authorization Act (NDAA) that prohibits the use of telecommunications or video surveillance equipment or services produced or provided by the following companies: Dahua Technology Company, Hangzhou Hikvision Digital Technology Company, Huawei Technologies Company, Hytera Communications Corporation, and ZTE Corporation. Covered equipment and services cannot be used as substantial or essential component or any system, or as critical technology as part of any system.
- 2.11 Personal Conflict of Interest - (50 ILCS 105/3, 65 ILCS 5/3.1-55-10, 65 ILCS 5/4-8-6) The **LPA** certifies that it shall maintain a written code or standard of conduct which shall govern the performance of its employees, officers, board members, or agents engaged in the award and administration of contracts supported by state or federal funds. Such code shall provide that no employee, officer, board member or agent of the **LPA** may participate in the selection, award, or administration of a contract supported by state or federal funds if a conflict of interest, real or apparent would be involved. Such a conflict would arise when any of the parties set forth below has a financial or other interest in the firm selected for award:
- the employee, officer, board member, or agent;
 - any member of his or her immediate family;
 - his or her partner; or
 - an organization which employs, or is about to employ, any of the above.

The conflict of interest restriction for former employees, officers, board members and agents shall apply for one year.

The code shall also provide that **LPA's** employees, officers, board members, or agents shall neither solicit nor accept gratuities, favors or anything of monetary value from contractors, potential contractors, or parties to subcontracts. The **STATE** may waive the prohibition contained in this subsection, provided that any such present employee, officer, board member, or agent shall not participate in any action by the **LPA** relating to such contract, subcontract, or arrangement. The code shall also prohibit the officers, employees, board members, or agents of the **LPA** from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest or personal gain.

- 2.12 Organizational Conflict of Interest - The **LPA** certifies that it will also prevent any real or apparent organizational conflict of interest. An organizational conflict of interest exists when the nature of the work to be performed under a proposed third party contract or subcontract may, without some restriction on future activities, result in an unfair competitive advantage to the third party contractor or **LPA** or impair the objectivity in performing the contract work.
- 2.13 Accounting System. The **LPA** certifies that it has an accounting system that provides accurate, current, and complete disclosure of all financial transactions related to each state and federally funded program. Accounting records must contain information

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pertaining to state and federal pass-through awards, authorizations, obligations, unobligated balances, assets, outlays, and income. To comply with 2 CFR 200.305(b)(7)(i), the **LPA** shall use reasonable efforts to ensure that funding streams are delineated within **LPA's** accounting system. See 2 CFR 200.302.

III. AUDIT AND RECORD RETENTION

- 3.1 **Single Audits:** The **LPA** shall be subject to the audit requirements contained in the Single Audit Act Amendments of 1996 (31 USC 7501-7507) and Subpart F of 2 CFR Part 200.

If, during its fiscal year, **LPA** expends \$750,000 or more in Federal Awards (direct federal and federal pass-through awards combined), **LPA** must have a single audit or program-specific audit conducted for that year as required by 2 CFR 200.501 and other applicable sections of Subpart F of 2 CFR Part 200. A copy of the audit report must be submitted to the **STATE** (IDOT's Financial Review & Investigations Section, Room 126, 2300 South Dirksen Parkway, Springfield, Illinois, 62764) within 30 days after the completion of the audit, but no later than one year after the end of the **LPA's** fiscal year.

Assistance Listing number (formally known as the Catalog of Federal Domestic Assistance (CFDA) number) for all highway planning and construction activities is **20.205**.

Federal funds utilized for construction activities on projects let and awarded by the **STATE** (federal amounts shown as "Participating Construction" on Schedule 2) are not included in a **LPA's** calculation of federal funds expended by the **LPA** for Single Audit purposes.

- 3.2 **STATE Audits:** The **STATE** may, at its sole discretion and at its own expense, perform a final audit of the Project (30 ILCS 5, the Illinois State Auditing Act). Such audit may be used for settlement of the Project expenses and for Project closeout purposes. The **LPA** agrees to implement any audit findings contained in the **STATE's** authorized inspection or review, final audit, the **STATE's** independent audit, or as a result of any duly authorized inspection or review.
- 3.3 **Record Retention.** The **LPA** shall maintain for three (3) years from the date of final project closeout by the **STATE**, adequate books, records, and supporting documents to verify the amounts, recipient, and uses of all disbursements of funds passing in conjunction with this contract. adequate to comply with 2 CFR 200.334. If any litigation, claim or audit is started before the expiration of the retention period, the records must be retained until all litigation, claims or audit exceptions involving the records have been resolved and final action taken.
- 3.4 **Accessibility of Records.** The **LPA** shall permit, and shall require its contractors and auditors to permit, the **STATE**, and any authorized agent of the **STATE**, to inspect all work, materials, payrolls, audit working papers, and other data and records pertaining to the Project; and to audit the books, records, and accounts of the **LPA** with regard to the Project. The **LPA** in compliance with 2 CFR 200.337 shall make books, records, related papers, supporting documentation and personnel relevant to this Agreement available to authorized **STATE** representatives, the Illinois Auditor General, Illinois Attorney General, any Executive Inspector General, the **STATE's** Inspector General, federal authorities, any person identified in 2 CFR 200.337, and any other person as may be authorized by the **STATE** (including auditors), by the state of Illinois or by federal statute. The **LPA** shall cooperate fully in any such audit or inquiry.
- 3.5 **Failure to maintain the books and records.** Failure to maintain the books, records and supporting documents required by this section shall establish presumption in favor of the **STATE** for recovery of any funds paid by the **STATE** under the terms of this contract.

IV. LPA FISCAL RESPONSIBILITIES

- 4.1 To provide all initial funding and payment for construction engineering, utility, and railroad work
- 4.2 **LPA Appropriation Requirement.** By execution of this Agreement the **LPA** attests that sufficient moneys have been appropriated or reserved by resolution or ordinance to fund the **LPA** share of project costs. A copy of the authorizing resolution or ordinance is attached as Schedule 5.
- 4.3 **Reimbursement Requests:** For reimbursement requests the **LPA** will submit supporting documentation with each invoice. Supporting documentation is defined as verification of payment, certified time sheets or summaries, vendor invoices, vendor receipts, cost plus fix fee invoice, progress report, personnel and direct cost summaries, and other documentation supporting the requested reimbursement amount (Form BLR 05621 should be used for consultant invoicing purposes). **LPA** invoice requests to the **STATE** will be submitted with sequential invoice numbers by project.
- 4.4 **Financial Integrity Review and Evaluation (FIRE) program:** **LPA's** and the **STATE** must justify continued federal funding on inactive projects. 23 CFR 630.106(a)(5) defines an inactive project as a project which no expenditures have been charged against Federal funds for the past twelve (12) months. To keep projects active, invoicing must occur a minimum of one time within any given twelve (12) month period. However, to ensure adequate processing time, the first invoice shall be submitted to the **STATE** within six (6) months of the federal authorization date. Subsequent invoices will be submitted in intervals not to exceed six (6) months.
- 4.5 **Final Invoice:** The **LPA** will submit to the **STATE** a complete and detailed final invoice with applicable supporting documentation of all incurred costs, less previous payments, no later than twelve (12) months from the date of completion of work or from the date of the previous invoice, whichever occurs first. If a final invoice is not received within this time frame, the most recent invoice

Local Public Agency	Section Number	State Job Number	Project Number
City of Pekin	20-00196-01-RS	C9405124	J35T(004)

may be considered the final invoice and the obligation of the funds closed. Form BLR 05613 (Engineering Payment Record) is required to be submitted with the final invoice for engineering projects.

- 4.6 **Project Closeout:** The **LPA** shall provide the final report to the appropriate **STATE** district office within twelve (12) months of the physical completion date of the project so that the report may be audited and approved for payment. If the deadline cannot be met, a written explanation must be provided to the district prior to the end of the twelve (12) months documenting the reason and the new anticipated date of completion. If the extended deadline is not met, this process must be repeated until the project is closed. Failure to follow this process may result in the immediate close-out of the project and loss of further funding.
- 4.7 **Project End Date:** The period of performance (end date) for state and federal obligation purposes is five (5) years for projects under \$1,000,000 or seven (7) years for projects over \$1,000,000 from the execution date of the agreement. Requests for time extensions and joint agreement amendments must be received and approved prior to expiration of the project end date. Failure to extend the end date may result in the immediate close-out of the project and loss of further funding.

V. THE LPA AGREES

- 5.1 To acquire in its name, or in the name of the **STATE** if on the **STATE** highway system, all right-of-way necessary for this project in accordance with the requirements of Titles II and III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, and established State policies and procedures. Prior to advertising for bids, the **LPA** shall certify to the **STATE** that all requirements of Titles II and III of said Uniform Act have been satisfied. The disposition of encroachments, if any, will be cooperatively determined by representatives of the **LPA**, the **STATE**, and the **FHWA** if required.
- 5.2 To provide for all utility adjustments and to regulate the use of the right-of-way of this improvement by utilities, public and private, in accordance with the current Utility Accommodation Policy for Local Public Agency Highway and Street Systems.
- 5.3 To provide on-site engineering supervision and inspection during construction of the proposed improvement.
- 5.4 To retain jurisdiction of the completed improvement unless specified otherwise by schedule (schedule should be accompanied by a location map). If the improvement location is currently under road district jurisdiction, a jurisdictional schedule is required.
- 5.5 To maintain or cause to be maintained the completed improvement (or that portion within its jurisdiction as established by schedule) in a manner satisfactory to the **STATE** and the **FHWA**.
- 5.6 To provide if required, for the improvement of any railroad-highway grade crossing and rail crossing protection within the limits of the proposed improvement.
- 5.7 To regulate parking and traffic in accordance with the approved project report.
- 5.8 To regulate encroachments on public rights-of-way in accordance with current Illinois Compiled Statutes.
- 5.9 To regulate the discharge of sanitary sewage into any storm water drainage system constructed with this improvement in accordance with the current Illinois Compiled Statutes.
- 5.10 For contracts awarded by the **LPA**, the **LPA** shall not discriminate on the basis of race, color, national origin or sex in the award and performance of any USDOT - assisted contract or in the administration of its DBE program or the requirements of 49 CFR part 26. The **LPA** shall take all necessary and reasonable steps under 49 CFR part 26 to ensure nondiscrimination in the award and administration of USDOT - assisted contracts. The **LPA's** DBE program, as required by 49 CFR part 26 and as approved by USDOT, is incorporated by reference in this agreement. Upon notification to the recipient of its failure to carry out its approved program, the **STATE** may impose sanctions as provided for under Part 26 and may, in appropriate cases, refer the matter for enforcement under 18 U.S.C. 1001 and/or the Program Fraud Civil Remedies Act of 1986 (31 U.S.C. 3801 et seq.). In the absence of a USDOT - approved **LPA** DBE Program or on **STATE** awarded contracts, this agreement shall be administered under the provisions of the **STATE'S** USDOT approved Disadvantaged Business Enterprise Program.
- 5.12 That execution of this agreement constitutes the **LPA's** concurrence in the award of the construction contract to the responsible low bidder as determined by the **STATE**.

VI. THE STATE AGREES

- 6.1 To provide such guidance, assistance, and supervision to monitor and perform audits to the extent necessary to assure validity of the **LPA's** certification of compliance with Title II and III Requirements.
- 6.2 To receive bids for construction of the proposed improvement when the plans have been approved by the **STATE** (and **FHWA**, if required) and to award a contract for construction of the proposed improvement after receipt of a satisfactory bid.
- 6.3 To provide all initial funding and payments to the contractor for construction work let by the **STATE**. The **LPA** will be invoiced for their share of contract costs per the method of payment selected under Method of Financing based on the Division of Costs shown on Schedule 2.

Local Public Agency	Section Number	State Job Number	Project Number
City of Pekin	20-00196-01-RS	C9405124	J35T(004)

- 6.4 For agreements with federal and/or state funds in local let/day labor construction, construction engineering, utility work and/or railroad work:
- To reimburse the **LPA** for federal and/or state share on the basis of periodic billings, provided said billings contain sufficient cost information and show evidence of payments by the **LPA**;
 - To provide independent assurance sampling and furnish off-site material inspection and testing at sources normally visited by **STATE** inspectors for steel, cement, aggregate, structural steel, and other materials customarily tested by the **STATE**.

SCHEDULES

Additional information and/or stipulations are hereby attached and identified below as being a part of this agreement.

☒	1.	Division of Cost
☒	2.	Location Map
☒	3.	Risk Assessment
☒	4.	Attestations
☒	5.	Resolution*
☐		
☐		
☐		
☐		

*Appropriation and signature authority resolution must be in effect on, or prior to, the execution date of the agreement.

Local Public Agency	Section Number	State Job Number	Project Number
City of Pekin	20-00196-01-RS	C9405124	J35T(004)

AGREEMENT SIGNATURES EXECUTION

The LPA agrees to accept and comply with the applicable provision set forth in this agreement including attached schedules.

APPROVED

Local Public Agency

Name of Official (Print or Type Name)

Mary Burress

Title of Official

Mayor

Signature

Date

The above signature certifies the agency's TIN number is

376002169 conducting business as a Governmental Entity.

DUNS Number 030228832

UEI ECBYN719GLG6

APPROVED

State of Illinois
Department of Transportation

Omer Osman, P.E., Secretary of Transportation

Date

By:

George A. Tapas, P.E., S.E., Engineer of Local Roads & Streets

Date

Stephen M. Travia, P.E., Director of Highways PI/Chief Engineer

Date

Michael Prater, Chief Counsel

Date

Vicki Wilson, Chief Fiscal Officer

Date

NOTE: A resolution authorizing the local official (or their delegate) to execute this agreement and appropriation of local funds is required and attached as Schedule 5. The resolution must be approved prior to, or concurrently with, the execution of this agreement. If BLR 09110 or BLR 09120 are used to appropriate local matching funds, attach these forms to the signature authorization resolution.

☐ Please check this box to open a fillable Resolution form within this form.

SCHEDULE NUMBER 1

Local Public Agency	County	Section Number	State Job Number	Project Number
City of Pekin	Tazewell	20-00196-01-RS	C-94-051-24	J35T(004)

DIVISION OF COST

Type of Work	Federal Funds			State Funds			Local Public Agency			Totals
	Fund Type	Amount	%	Fund Type	Amount	%	Fund Type	Amount	%	
Participating Construction	STU	\$3,000,000.00	*				Local	\$1,300,000.00	BAL	\$4,300,000.00
Total		\$3,000,000.00		Total			Total		\$1,300,000.00	\$4,300,000.00

If funding is not a percentage of the total place an asterisk (*) in the space provided for the percentage and explain below:

* 80% STU Funds NTE \$3,000,000.00

NOTE: The costs shown in the Division of Cost table are approximate and subject to change. The final LPA share is dependent on the final Federal and State participation. The actual costs will be used in the final division of cost for billing and reimbursement.

METHOD OF FINANCING - (State-Let Contract Work Only)

Check One

☐ METHOD A - Lump Sum (80% of LPA Obligation _____)

Lump Sum Payment - Upon award of the contract for this improvement, the LPA will pay the STATE within thirty (30) calendar days of billing, in lump sum, an amount equal to 80% of the LPA's estimated obligation incurred under this agreement. The LPA will pay to the STATE the remainder of the LPA's obligation (including any nonparticipating costs) in a lump sum within thirty (30) calendar days of billing in a lump sum, upon completion of the project based on final costs.

☐ METHOD B - _____ Monthly Payments of _____ due by the _____ of each successive month.

Monthly Payments - Upon award of the contract for this improvement, the LPA will pay to the STATE a specified amount each month for an estimated period of months, or until 80% of the LPA's estimated obligation under the provisions of the agreement has been paid. The LPA will pay to the STATE the remainder of the LPA's obligation (including any nonparticipating costs) in a lump sum, upon completion of the project based upon final costs.

☒ METHOD C - LPA's Share _____ BALANCE _____ divided by estimated total cost multiplied by actual progress payment.

Progress Payments - Upon receipt of the contractor's first and subsequent progressive bills for this improvement, the LPA will pay to the STATE within thirty (30) calendar days of receipt, an amount equal to the LPA's share of the construction cost divided by the estimated total cost multiplied by the actual payment (appropriately adjust for nonparticipating costs) made to the contractor until the entire obligation incurred under this agreement has been paid.

SCHEDULE NUMBER 3

Local Public Agency	Section Number	County	State Job Number	Project Number
City of Pekin	20-00196-01-RS	Tazewell		

LRS Federal Funds RISK ASSESSMENT				
Risk Factor	Description	Definition of Scale (time frames are based on LPA fiscal year)		Points
General History of Performance	Have there been any changes in key organizational staff or leadership, such as Fiscal and Administrative Management, Transportation Related Program/Project Management, and/or Elected Officials?	0 points - no significant changes in the last 4 or more years; 1 point - minor changes, but majority of key staff and officials have not changed in the last 4 years; 2 points - significant key staff or elected leadership changes within the last 3 years; 3 points - significant key staff and elected leadership changes within the last 3 years		3
	What is the LPA's history with federal-aid funded transportation projects?	0 points - One or more federal-aid funded transportation projects initiated per year; 1 point - At least one project initiated within the past three years; 2 points - AT least one project initiated within the past 5 years; 3 points - None or more than 5 years		1
	Does LPA have qualified technical staff with experience managing federal-aid funded transportations through IDOT?	0 points - Full-time employee with experience designated as being in "responsible charge"; 1 point - LPA has qualified technical staff, but will be utilizing an engineering consultant to manage day-to-day with LPA technical staff oversight; 2 points - LPA has no technical staff and all technical work will be completed by consultant, but LPA staff has prior experience with federal-aid projects; 3 points - LPA staff have no prior experience or technical expertise and relying solely on consultant		0
	Has the LPA been untimely in submitting invoicing, reporting on federal-aid projects as required in 2 CFR 200, and or audits as required?	0 points - No; 1 point - Delays of 6 or more months; 2 points - Delays of up to 1 year; 3 points - 1 year or more years of delay		3
Financial Controls	Are the annual financial statements prepared in accordance with Generally Accepted Accounting Principles or on a basis acceptable by the regulatory agency?	0 points - yes; 3 points - no		0
	What is the LPA's accounting system?	0 points - Automated accounting software; 1 point - Spreadsheets; 2 points - paper only; 3 points - none		0
	Does the organization have written policies and procedures regarding proper segregation of duties for fiscal activities that include but are not limited to: a) authorization of transactions; b) recordkeeping for receipts and payments; and c) cash management?	0 points - yes; 3 points - no		0
Audits	When was the last time a financial statement audit was conducted?	0 points - in the past year; 1 point - in the past two years; 2 points - in the past three years; 3 points - 4 years or more, or never		1
	What type of financial statement audit has the organization had conducted?	0 points - Single Audit/Program Specific Audit in accordance with 2 CFR 200.501 or Financial audit conducted in accordance with Generally Accepted Auditing Standards or Generally Accepted Government Auditing Standards; 1 point - Financial review?; 2 points Other type? or no audit required; 3 points - none		0
	Did the most recent audit disclose findings considered to be significant deficiencies or material weaknesses?	0 points - no; 3 points - yes, or no audits required		3
	Have the findings been resolved?	0 points - yes or no findings; 1 point - in progress; 3 points - no		0

Summary of Risk	
General History of Performance	7
Financial Controls	0
Audits	4
Total	11

District Review Signature & Date

Tony Sassine

Digitally signed by Tony Sassine
Date: 2024.10.01 11:51:58
-05'00'

Additional Requirements? ☐ Yes ☒ No

Central Office Review Signature & Date

Teresa Cline

Digitally signed by Teresa Cline
Date: 2024.10.02 15:42:20
-05'00'

Local Public Agency	Section Number	State Job Number	Project Number
City of Pekin	20-00196-01-RS	C9405124	J35T(004)

SCHEDULE NUMBER 4
Attestation on Single Audit Compliance

1. In the prior fiscal year, did City of Pekin LPA expend more than \$750,000 in federal funds in aggregate from all federal sources?

☒ Yes ☐ No

2. Does the City of Pekin LPA anticipate expending more than \$750,000 in federal funds in aggregate from all federal sources in the current City of Pekin LPA fiscal year?

☒ Yes ☐ No

If answers to question 1 and 2 are no, please proceed to the signature section.

If answer to question 1 is yes, please answer question 3a.

If answer to question 2 is yes, please answer question 3b.

3. A single audit must be conducted in accordance with Subpart F of 2 CFR 200 if \$750,000 or more in federal funds are expended in a single fiscal year.

a. Has the City of Pekin LPA performed a single audit for their previous fiscal year?

☐ Yes ☒ No

i. If yes, has the audit be filed with the Illinois Office of the Comptroller in accordance with 50 ILCS 310 (*see also 55 ILCS 5 & 65 ILCS 5 & 60 ILCS 1/80*)?

☐ Yes ☐ No

b. For the current fiscal year, does the City of Pekin LPA intend to comply with Subpart F of 2 CFR 200?

☒ Yes ☐ No

By completing this attestation, I certify that I have authority to sign this attestation on behalf of the LPA; and that the foregoing information is correct and complete to the best of my knowledge and belief.

Name	Title	LPA
Eric J. Dubrowski	Finance Director	City of Pekin

Signature & Date

Eric Dubrowski
 Digitally signed by Eric Dubrowski
 Date: 2024.10.01 08:54:35 -05'00'

Instructions for BLR 05310C Page 1 of 4

NOTE: Form instructions should not be included when the form is submitted.

This form shall be used when a local public agency (LPA) project involves Federal-Aid, with or without state funds and this standard form is sufficient to describe all details of the agreement. For more information refer to the Bureau of Local Roads and Streets (BLRS) Manual, Chapter 5. For signature requirements refer to Chapter 2, Section 3.05(b) of the BLRS manual. When filling out this form electronically, once a field is initially completed, fields requiring the same information will be auto-populated.

Local Public Agency

Name of Local Public Agency Insert the name of the LPA.

County Insert the name of the county in which the LPA is located.

Section Number Insert the section without dashes. The dashes are automatically inserted.

Fund Type Insert the funding type(s) being used for this project (e.g. STU, STR, ITEP, etc.).

ITEP, SRTS, HSIP, Number Insert the ITEP, SRTS, HSIP number assigned to this project.

MPO Name From the drop-down choose the MPO in which the project is located. If the project is not located within an MPO, select N/A. Types to choose from are:

Bi-State	Bi-State Regional Commission
CMA	Chicago Metropolitan Planning Organization
CUUATS	Champaign/Urbana Urban Area Transportation Study
DATS	Danville Area Transportation Study
DMATS	Dubuque
DSATS	DeKalb/Sycamore Area Transportation Study
DUATS	Decatur Urbanized Area Transportation Study
EWGCG	East-West Gateway Council of Governments
KATS	Kankakee Area Transportation Study
MCRPC	McLean County Regional Planning Commission
PPUATS	Peoria/Pekin Urban Area Transportation Study
RPC	Region 1 Planning Council
SATS	Springfield Area Transportation Study
SEMPO	South East Metropolitan Planning Organization
SIMPO	Southern Illinois Metropolitan Planning Organization
SLATS	State Line Area Transportation Study

MPO Tip Number Insert MPO Tip Number assigned to this project, this is required for all projects located within the MPO planning boundaries if applicable. If not, insert "N/A"

Construction

Job Number Insert the job number assigned for the construction portion, the number will begin with a "C"

Project Number Insert the project number assigned to the construction portion of this project.

Local Let/Day Labor Check this box if the construction portion of this project will be local let or day labor.

Construction on State Letting Check this box if the construction portion of this project will be on a state held letting.

Construction Engineering Check this box if the construction portion of this project will involve construction engineering.

Utilities Check this box if the construction portion of this project will involve utility work.

Railroad Work Check this box if the construction portion of this project will involve railroad work.

Location

Use the add location bu

Local Street/Road Name Insert the local street/road name.

Key Route Insert the key route of the street/road listed above.

Length Insert the length in miles as it pertains to the location listed above. For a structure insert 0.01.

Station

From Insert the beginning station of the project as it pertains to the key route for this location for this project

To Insert the ending station of the project as it pertains to the key route for this location for this project.

Location Termini Insert the beginning and ending termini as it pertains to this location for this project.

Existing Structure Number(s) Insert the existing structure number(s) for this project.

Use the add location button to add additional locations if needed for up to a total of five locations. If there are more than five locations, use various.

Project Description

Project Description Insert a description of the work to be accomplished by this project.

Instructions for BLR 05310C Page 2 of 4

Agreement Signatures Execution

Local Public Agency	The appropriate LPA official shall insert their name, sign, and date. Insert the LPA's TIN number, DUNS Number, and the UEI (note the UEI will be replacing the DUNS Number https://sam.gov/content/duns-uei).
Illinois Dept. of Transportation	The appropriate IDOT official shall sign and date here.

Schedules

Within the schedule table, check the box as applicable. Insert the item number of the schedule and a description of the item.

1. Location Map - Attach a location map to this agreement showing all locations being improved by this project.
2. Location Map - Attach a location map to this agreement showing all locations being improved by this project.
3. Division of Cost — See separate instructions for completing this page. (All Agreements)
4. Risk Assessment - See separate instructions for completing these pages. (All Agreements)
5. Attestations - See separate instructions for completing this page. (All Agreements)
6. Resolution — The LPA must pass an appropriation resolution covering the local share of the project and must grant signature authority to the signee. Attach the resolution as Schedule 5. (check the box at the bottom of Agreement Signatures page) If BLR 09110 or BLR 09120 are used to appropriate local fund, attach these forms to the signature authorization resolution.

For additional schedules, check the selection box and insert a schedule number and a short schedule description / name and attach it to the agreement.

Division of Cost (Schedule 1) Instructions

When the LPA desires to use one or more lump-sum amounts before the federal percentage is calculated, specify the order in which it should be used and the "not to exceed" amount. The following provides an example of the wording that may be used:

Lump-sum \$60,000 TARP funds not to exceed 50% of final cost of project credited to the project to be utilized first.
Lump-sum to be utilized second not to exceed \$20,000 EDP funds.
Lump-sum to be utilized third not to exceed \$40,000 SMA funds.

These specified amounts will be used in sequence, with the federal and local percentages calculated after they are deducted.

When the LPA desires to use a percent "not to exceed" commitment, the federal and state funds will be used concurrently at the specified percentages up to the "not to exceed" amount.

Example: Maximum STR participation 80% not to exceed \$100,000.
Lump-sum SMA not to exceed \$20,000 to be used as a match to the federal funds.

Be advised that the "not to exceed" amount specified under a percentage commitment will be tied up and unavailable for programming until the project is closed out and a documentation review has been completed by IDOT or FHWA, if required.

Use a separate line for each type of work as it relates to the fund type for federal, state and/or LPA funds.

Type of Work	Choose the type of work from the drop-down list. Types to choose from are: Participating Construction, Non-Participating Construction, Construction Engineering, Railroads, Utilities, and Materials.
Federal Funds	If federal funds are being used on this project complete the following for federal funds.
Fund Type	Choose the type of federal fund type from the drop-down.
Amount	Insert the amount of federal funds for the type of listed under fund type.
%	Insert the percentage of federal funds for this type.
State Funds	If state funds are being used on this project complete with following for state funds.
Fund Type	Choose the type of state fund type from the drop-down.
Amount	Insert the amount of state funds for the type of listed under fund type.
%	Insert the percentage of state funds for this type.
Local Public Agency Funds	
Fund Type	Choose the type of LPA funds from the drop-down.
Amount	Insert the amount of LPA funds for the type of listed under fund type.
%	Insert the percentage of LPA funds for this type.
Explanation	Insert any necessary additional information as to how the funding is being applied for this project.

For State-Let Construction Projects

Method of Financing	This area is for state-let contract only. Check one.
Method A	If this box is checked, insert the dollar amount equal to 80% of the LPA's total obligation.
Method B	If this box is checked, insert the number of monthly payments needed to repay 80% of the LPA's estimated obligation.
Method C	If this box is checked, insert the dollar amount of the LPA's share of the construction costs for this project.

Instructions for BLR 05310C Page 3 of 4

LRS Federal Funds Risk Assessment (Schedule 3) Instructions

The LPA shall complete the risk assessment to the best of their knowledge.

District staff will review the assessment and make recommendations for risk monitoring based on the results of the assessment. If monitoring is required above normal policy procedures, those requirements shall be itemized in the Additional Requirements box. Appropriate full-time district staff will approve the assessment by signing and dating in the box provided.

Attestation on Single Audit Compliance (Schedule 4) Instructions

The LPA shall complete the risk assessment to the best of their knowledge.

The appropriate local agency official shall certify the attestation by signing and dating in the box provided.

A minimum of two (2) originals executed by the LPA must be submitted to the District through its Regional Engineer's Office. If the DocuSign process is used no physical copies are required to be submitted.

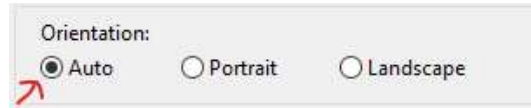
Upon execution distribution will be as follows:

LPA

Bureau of Local Roads & Streets

Printing Instructions

For the document to print properly, please make sure "Orientation" is set to "Auto" (see image below) within the print dialog window. If this setting is not chosen, then some pages may be cut off during the printing process.



Sample Resolution

RESOLUTION No: _____

A Resolution for:

Section No: _____

Job No.: _____

Project No.: _____

WHEREAS, the [city, village, town, county] of _____ is proposing to _____.

WHEREAS, the above stated improvement will necessitate the use of funding provided through the Illinois Department of Transportation (IDOT); and signee

WHEREAS, the use of these funds requires a joint funding agreement (AGREEMENT) with IDOT; and

WHEREAS, the improvement requires matching funds; and

NOW, THEREFORE, be it resolved by the {Board}:

Section 1: The {Board} hereby appropriates \$_____, _____ or as much as may be needed to match the required funding to complete the proposed improvement from {Local fund source} and furthermore agree to pass a supplemental resolution if necessary to appropriate additional funds for completion of the project.

Section 2: The {Local Official or delegate} is hereby authorized to execute an AGREEMENT with IDOT for the above-mentioned project.

Section 3: This resolution will become Attachment 3 of the AGREEMENT.

Section 4: The _____ Clerk of _____ is directed to transmit 3 (three) copies of the AGREEMENT and Resolution to IDOT District ___ Bureau of Local Roads and Streets.

I, _____, _____ Clerk in and for _____, Illinois, and keeper of the records and files thereof, as provided by statute, do hereby certify the forgoing to be a true, perfect and complete copy of the resolution approved by the _____ at its meeting on the _____ day of _____, 20__.

IN TESTIMONY WHEREOF; I have unto set my hand and seal, at my office, this _____ day of _____, 20__.

(seal)

**REQUEST FOR COUNCIL ACTION**

Agenda Date: October 28, 2024
To: Members of the City Council
From: Joshua Wray, Economic Development Director

AGENDA ITEM: Resolution No. 204-24/25 Approving a Professional Services Agreement with Mohr and Kerr for the Survey and Platting of the Lutticken Property

DESCRIPTION: Resolution No. 181-24/25 selected Mohr & Kerr as the most qualified firm responsive to the RFQ for surveying and platting services to complete the required actions for land acquisition of the Lutticken property. An estimate and agreement for services is included.

While they do provide a cost estimate of \$69,000 for the basic survey and plats plus an additional \$20,000 for a full ALTA survey for each parcel, the unusual size of the property makes knowing the exact work and time needed difficult. Staff is therefore requesting the agreement be approved with a cost not to exceed \$100,000.

Staff recommends approval of this resolution.

FINANCIAL IMPACT:

Requested Amount: Not to exceed \$100,000
 Line Item: 100-990 General Fund, Capital Outlay
 Budgeted Amount: \$2,350,000
 Remaining Funds: \$350,000
 Notes:
 Award Type: Request for Qualifications

REVIEWED BY:

Katherine Swise, City Attorney	Approved - 10/24/2024
Eric Dubrowski, Finance Director	Approved - 10/24/2024
John Dossey, City Manager	Approved - 10/24/2024
Sue McMillan, City Clerk	Final Approval - 10/24/2024

Resolution No. 204-24/25 Approving a Professional Services Agreement with Mohr and Kerr for the Survey and Platting of the Lutticken Property

WHEREAS, the City of Pekin (the "City") City Council previously approved Resolution No. 181-24/25 selecting Mohr & Kerr Engineering & Land Surveying, P.C. as the most qualified firm responsive to the RFQ for surveying and platting services to complete the required actions for land acquisition of the Lutticken property, pursuant to the Local Government Professional Services Selection Act; and

WHEREAS, staff has delivered a professional services agreement with Mohr & Kerr for the City Council's consideration; and

WHEREAS, the City Council finds it in the best interest of the City to approve the professional services agreement.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PEKIN, TAZEWELL COUNTY, ILLINOIS, THAT:

Section 1. The foregoing findings and recitals are found to be true and correct and are incorporated herein.

Section 2. The professional services agreement included herein as Exhibit A ("the Agreement") is hereby approved at a cost not to exceed \$100,000. The Mayor is hereby authorized to sign the Agreement with such minor modifications as may be prudent and advisable and other documentation as may be needed to effectuate the agreement.

RESULT:	(0 TO 0)
MOVER:	None
SECONDER:	None
AYES:	None
NAYS:	None
ABSTAIN:	None
ABSENT:	

ADOPTED AND APPROVED at a Regular meeting of the City Council of the City of Pekin this _____ day of _____, 20____.

ATTEST: _____ Mayor

City Clerk



October 7, 2024

City of Pekin
111 South Capitol Street
Pekin, IL 61554

Attn: Josh Wray

Re: 2024 Survey services

Dear, Josh

Thank you for the opportunity to submit an estimate for the above mentioned project. Mohr and Kerr Engineering and Land Surveying, P.C. (MKELS) has determined the scope of services to be provided based on phone conversations and a meeting with Josh Wray, Josie Esker and James Vasselli. The Scope of Services is as follows: Project Management, Meetings, Correspondence, Research at the Tazewell county courthouse for record survey plats, right-of-way plats, Recon, Traverse, Calculate, GPS Observations, Annexation plats, base drawing, plat of survey(s) for the area as described in the Chicago Title Insurance Company Commitment Number 24ST01071LV dated July 25, 2024. Plat of Surveys to include easements as listed in Schedule B of said commitment. Deliverables will be base drawing, annexation plats and plat of surveys for the area described in said commitment.

Our estimate to complete the above services is \$69,000.

Additional estimate to provide an ALTA / NSPS survey for each parcel (No additional Table A items included) for approximately 16 parcels is \$20,000

Due to uncertainties encountered in a project of this size and nature, we provide this estimate for your information, not as a lump sum or upper limit. Time and materials will be billed monthly at the then current Mohr and Kerr Engineering and Land Surveying Standard Hourly Rates Schedule.(2024 Rate Schedule Included). If the Scope of Work is changed during the course of the job, additional estimate of fees will be provided. The effort associated with this proposal represent our best attempt for an estimate, however it is beyond our control as to what quantity and quality of survey monumentation exists in the field that we are able to analyze and use for final boundary calculations.

If you have any questions, please feel free to call me at any time. I can be reached at (309) 339-6201. Once again we appreciate the opportunity to submit this proposal and look forward to working with you on this or future projects.

If this proposal is acceptable please sign and send back so we can get the work scheduled.

Mohr and Kerr Engineering & Land Surveying P.C.

Exhibit A
PROFESSIONAL SERVICES AGREEMENT

SCOPE OF SURVEY

Survey and prepare legal descriptions, plat of surveys, annexation plats and other documents as instructed by the City of Pekin (the "City") or its attorney(s).

Any additional services outside this scope shall be negotiated and agreed upon by MKELS (the "surveyor"), and City prior to proceeding. Survey will be billed monthly on a time and material rate based on the included copy of our Standard Hourly Rate Schedule. Invoices are due and payable within 15 days of receipt.

GENERAL CONDITIONS

The standard of care for all professional surveying and related services performed or furnished by Surveyor or its staff under this Agreement will be the care and skill ordinarily used by members of the subject profession practicing under similar circumstances at the same time and in the same locality. Surveyor makes no warranties, express or implied, under this Agreement or otherwise, in connection with surveyors services. Surveyor and its consultants may use or rely upon the design services of others, including, but not limited to, contractors, manufacturers, and suppliers.

Surveyor neither guarantees the performance of any contractor nor assumes responsibility for any contractor's failure to furnish and perform its work in accordance with the contract between City and such contractor.

Surveyor shall not be responsible for the acts or omissions of any contractor, subcontractor, or supplier, or of any contractor's agents or employees or any other persons (except surveyors own employees) at the Project site. Surveyor shall not engage with subcontractors to perform work at the Project site without written approval from the City.

All documents prepared or furnished by Surveyor are instruments of service, and Surveyor retains an ownership and property interest (including the copyright and the right of reuse) in such documents, whether or not the Project is completed.

To the fullest extent permitted by law, City and Surveyor (1) waive against each other, and the other's employees, officers, directors, agents, insurers, partners, and consultants, any and all claims for or entitlement to special, incidental, indirect, or consequential damages arising out of, resulting from, or in any way related to the Project, and (2) agree that Surveyor's total liability to City under this Agreement shall be limited to the amount of Surveyor's errors and omissions liability coverage.

The parties acknowledge that Surveyor scope of services does not include any services related to a Hazardous Environmental Condition (the presence of asbestos, PCBs, petroleum, hazardous substances or waste, and radioactive materials). If Surveyor or any other party encounters a Hazardous Environmental Condition, Surveyor may, at its option and without liability for consequential or any other damages, suspend performance of services on the portion of the Project affected thereby until City (i) retains appropriate specialist consultants or contractors to identify and, as appropriate, abate, remediate, or remove the Hazardous Environmental Condition; and (ii) warrants that the Site is in full compliance with applicable Laws and Regulations.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement, the Effective Date of which is indicated by signatures below.

MOHR AND KERR

Mike Mohr
Illinois Professional Land Surveyor

Date _____

OWNER / CITY OF PEKIN

Date _____

MOHR & KERR ENGINEERING & LAND SURVEYING, P.C.
STANDARD HOURLY RATES
Effective 1-1-24

Structural Project Engineer	\$162.50
Structural Design Engineer	\$121.50
Structural Design Technician	\$91.50
Professional Engineer	\$133.00
Professional Land Surveyor	\$133.00
Senior Engineering Designer	\$121.50
Engineering Designer	\$111.50
Engineering Technician	\$84.50
1 Man Survey Crew	\$142.50
2 Man Survey Crew	\$187.00
1 Man Construction Layout	\$153.00
2 Man Construction Layout	\$192.00
Senior Construction Inspector	\$87.50
Construction Inspector	\$82.00

MKELS reserves the right to raise standard rates as much as 5% on January 1st of each calendar year.

**REQUEST FOR COUNCIL ACTION**

Agenda Date: October 28, 2024
To: Members of the City Council
From: Dean Schneider, Public Works Director

AGENDA ITEM: Resolution No. 205-24/25 Authorizing Purchase of a Trench Burner by Air Burner Inc.

DESCRIPTION: This resolution is to purchase a Trench Burner from Air Burner Inc. The purpose of this unit is to help the city with tree removal and will minimize costs. The city has come to a time when we will have to start managing our storm damage events with this piece of equipment because we are running out of space at the north plant. The only alternative is to start hauling it away to the landfill, which is very costly. In this packet there is a break-down of those costs. With the purchase of this equipment, the city will also be able to help surrounding communities with storm events (appropriate charges to be determined). This piece of equipment also meets EPA requirements for burning materials. A one-off project that needs to be addressed with this piece of equipment is a tree line at the Airport that is almost a mile long that needs to be removed to meet FAA sight requirements. This will help with those project costs.

FINANCIAL IMPACT:

Requested Amount: \$65,468.00
 Line Item: 231-031-587000
 Budgeted Amount: 100,000.00
 Remaining Funds: 100,000.00
 Notes:
 Award Type: Sole Source

REVIEWED BY:

Dean Schneider, Public Works Director	Approved - 10/24/2024
Katherine Swise, City Attorney	Approved - 10/24/2024
Eric Dubrowski, Finance Director	Approved - 10/24/2024
Robert Grogan, Finance Consultant	Approved - 10/24/2024
John Dossey, City Manager	Approved - 10/24/2024
Sue McMillan, City Clerk	Final Approval - 10/24/2024

Resolution No. 205-24/25 Authorizing Purchase of a Trench Burner by Air Burner Inc.

WHEREAS, the City has need to purchase equipment to assist with tree removal and storm debris clean up; and

WHEREAS, the City obtained a quote for purchase of a Trench Burner from Air Burner, Inc., a copy of which is attached hereto as Exhibit A; and

WHEREAS, the Trench Burner removes and disposes of trees and other vegetative waste in a manner that reduces the need for landfill space and pollution caused by open burning; and

WHEREAS, the Trench Burner uses proprietary technology for pollution control and burning efficiency, and therefore qualifies as a sole source purchase.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PEKIN, TAZEWELL COUNTY, ILLINOIS, THAT:

Section 1. The foregoing findings and recitals are found to be true and correct and are incorporated herein.

Section 2. The purchase of a Trench Burner from Air Burner Inc. pursuant to the terms set forth in the quote attached hereto as Exhibit A is approved.

RESULT:	(0 TO 0)
MOVER:	None
SECONDER:	None
AYES:	None
NAYS:	None
ABSTAIN:	None
ABSENT:	

ADOPTED AND APPROVED at a Regular meeting of the City Council of the City of Pekin this _____ day of _____, 20____.

Mayor

ATTEST:

City Clerk

2024



Trench Burner Quote



**MCPHERSON
SYSTEMS INC.**

229-386-2367

Page 161 of 379

3706 US Highway 82 West
Tifton, GA 31793
229-387-0132 Fax



**MCPHERSON
SYSTEMS INC.**
229-386-2367

Quote

Thanks for your interest in our Air Curtain Destructors. Included in the literature are specifications and an overview of the operation of these machines.

The 2024 model M30G (30' nozzle length – 74hp Tier 4 Final Deere 4.5 liter engine) currently sells for \$69,800.00 Prices do not include freight or applicable sales tax.

The 2024 model M40G (40' nozzle length, 135hp Tier 4 Final Deere 4.5 liter engine). currently sells for \$86,900.00 Prices do not include freight or applicable sales tax.

Current production lead time is 2-4 weeks for either machine

Thanks,

Zach McPherson

229-386-2367
mcsales@mcphersys.com



**MCPHERSON
SYSTEMS INC.**



**MCPHERSON
SYSTEMS INC.**
229-386-2367

OVERVIEW OF OPERATION

POLLUTION CONTROL

The McPherson Systems air curtain destructor (ACD/trench burner) is an alternative to open burning as a method of waste disposal. The trench burner is effective in reducing smoke and other pollutants especially where open burning is prohibited by law.

OPERATION

The trench burner creates and maintains a uniform curtain of air across the top of a pit in which the burning is done. The air curtain provided by the trench burner prohibits smoke and ash from leaving the pit. It also increases the burning efficiency in the pit by increasing the available oxygen. The increased burning efficiency allows for faster and more complete burning of trees, stumps and debris.

PORTABILITY

The trench burner is completely portable to the job site by way of its own rubber-tired axles. It can be loaded onto a flatbed trailer or can be pulled behind a heavy-duty truck using a pintel hitch. It is easily assembled for operation as the plenum section and nozzle section fasten with a quick hitch in seconds.

M30G AIR CURTAIN DESTRUCTOR SPECIFICATIONS



A. Blower Unit

Diesel power, 74hp 4.5L Deere Tier 4 Final engine with 11 1/2" PTO clutch and safety shutdowns on oil pressure and water temperature. Unit has 105 gallon fuel tank. Vane Axial Fan - 37 inch, 8 blade steel, computer balanced

- Volume - 50,000 cubic ft. per minute at atmospheric pressure.
- Fan Housing - 11 gage double steel for noise suppression and safety
- Air volume minimum of 25,000 ft.³/min. at nozzle.

Plenum section - 12 gage steel construction with self-sealing fireproof connection to the nozzle

B. Nozzle

Nozzle section - 11 gage steel with no bolt-together sections with reinforcement at air outlets. Nozzle attaches to plenum using a patented quick hitch system. 30' nozzle length
Nozzle velocity - 8000 ft./min. - minimum

C. Setup and Transport

Air curtain is completely portable and can be set up for use in 15 minutes. Unit has two axles. Axles are 6 lug.

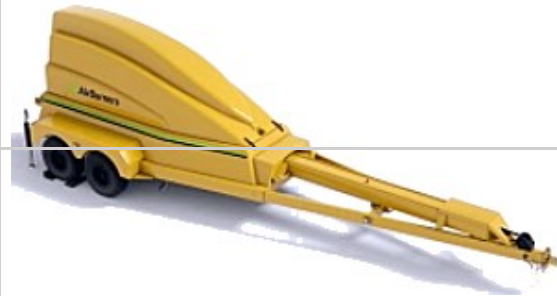
D. Warranty

The machine in total is warranted for a period of one year for defects in parts or workmanship. Non warranty items are belts, tires, or damage from misuse or abuse of the machine.





TRENCH BURNER SPECIFICATIONS



A trailer mounted air curtain burner system (air curtain destructor or pit burner) that has been designed and engineered to provide over-the-road transportability offering the operator the flexibility of reducing clean wood waste on-site as opposed to hauling the waste to a fixed processing or dumping location or chipping it at high cost and possibly hauling it as well.

Built for the high temperature burning of clean wood waste, such as forest slash, land-clearing debris, pallets, general green waste, storm debris, and other waste streams in compliance with the requirements of US EPA 40CFR60. The trench burner is also used for disaster recovery and Department of Homeland Security contingencies. Street legal with official VIN.

1	Power	Four-cylinder 74 hp Turbo Diesel Engine, HATZ 4H50TIC or equivalent engine; Does not require DEF; Emissions certified U.S. EPA Tier 4; Engine mounted fluid coupling (automatic clutch) with multi-belt drive
2	Instrument Panel	MBW electronic engine control with preset throttle settings: key switch, tachometer, hour meter, fuel gauge, oil pressure and water temperature and safety shutdown feature
3	Safety Systems	Engine over temperature shut down; Loss of cooling fluid shutdown; Loss of oil pressure shutdown
4	Air Supply	Custom heavy duty air fan
5	Carrier Pipe	The Carrier Pipe protects the trailer from fire damage by providing a “set-back” between the trailer and the burn trench; 20 ft. (6 m) long carrier pipe, fully assembled, easily extends and retracts from trailer
6	Manifold Dimensions	Manifold Length: 30 ft. (9 m)
7	Average Through-put	8-10 t/hr. (Average – See Note)
8	Fuel Consumption	Approximately 2 gal/hr. (7.6 L/hr.) Ultra-low sulfur (ULSD) Diesel fuel
9	Weight	6,600 lb. (3,000 kg); Tongue Weight: 750 lbs. (340 kg)
10	Miscellaneous	45 gal. (170 L) minimum fuel tank capacity; Manual winch to assist with retraction of manifold assembly; Exterior color: standard industrial yellow
11	Transportation	Street legal fully welded steel trailer, dual torsion spring axles with electric brakes on both; Full trailer lighting; 7-Way RV blade electrical connector; Hitch: 2 ⁵ / ₁₆ inch ball hitch receiver (Pintle hitch optional)
12	Dimensions	Length Width Height 27' 5" 8' 2" 7' 4" 8.4 m 2.5 m 2.24 m

Note: Achievable through-put depends on several variables, especially the nature of the waste material, the burn chamber temperature and the loading rate. All weights and dimensions are approximate and metric conversions are rounded. Specifications are subject to change without notice.

The Trench Burner is offered as “Non-self-propelled Agricultural/Forestry/Construction Mobile Machinery”.

AIR BURNERS, INC.

4390 SW Cargo Way • Palm City, FL 34990

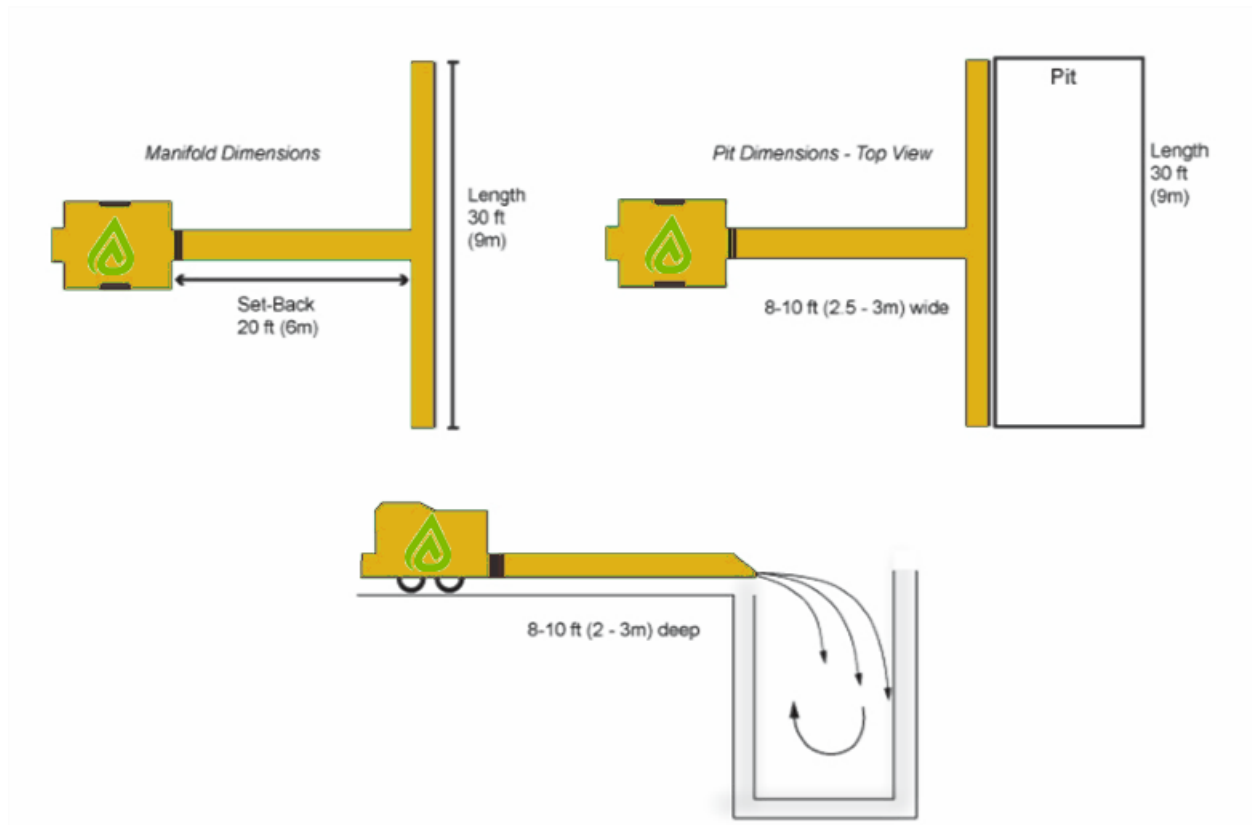
Phone 772-220-7303

E-mail: info@airburners.com • www.AirBurners.com

© 2023 Air Burners, Inc.

Rev. 02.08.2023

TRENCH BURNER SPECIFICATIONS

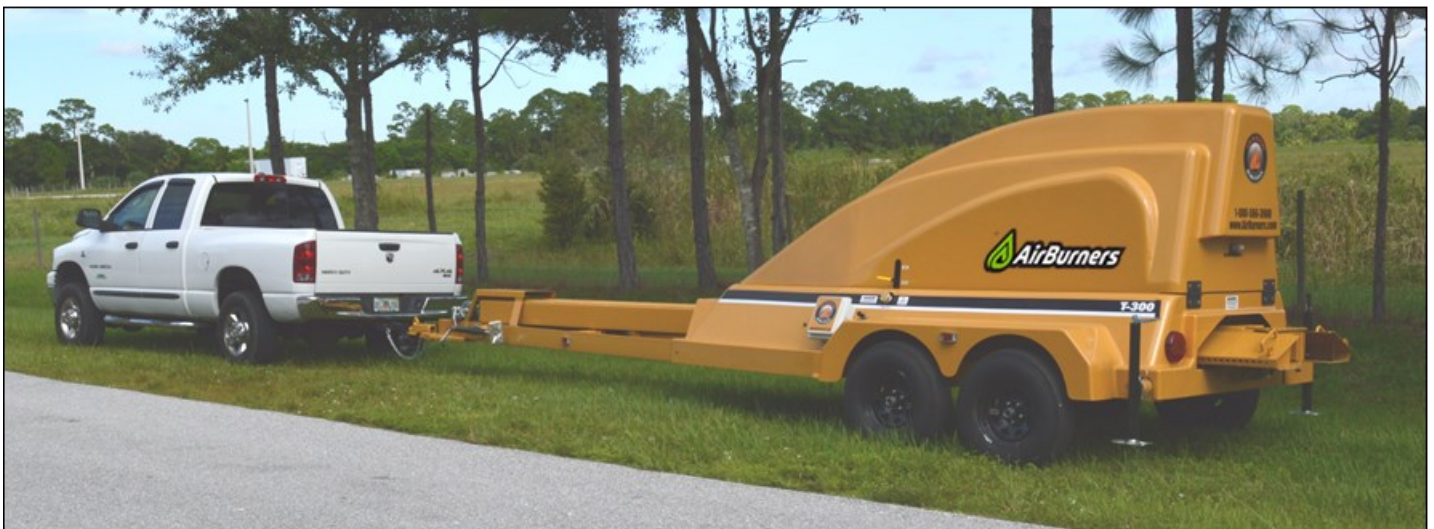
T300 Dimensions of Earthen Trench or Pit

TRENCH BURNER

An Environmentally Friendly Alternative to Grinding

**Benefits:**

- *Low capital investment*
- *High mass reduction: 98% waste reduction (100 tons of wood = 2 tons ash)*
- *High through-put: 10+ tons per hour*
- *Dramatically reduced operating costs when compared to grinding, trucking & land filling*
- *Environmentally friendly; exceeds US EPA regulations for Air Curtain Incinerators*
- *Residual ashes can be used as a soil additive; included some Biochar*
- *One operator can monitor and load multiple trench burners*



**T300 Trench Burner Fitted with 74.5 hp USEPA Tier 4 Certified Diesel Engine
& Fluid Coupling (Automatic Clutch)**

TRENCH BURNER

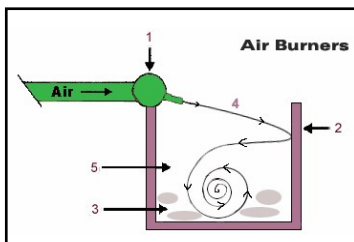
Cost Comparison Example for 100 Tons of Wood Waste Elimination

	T300 Air Curtain Burning	Chipping & Landfill Disposal	Direct Landfill Hauling & Disposal
Cost of Machine (Year 2023)	\$60,868	\$300,000	N/A
OPERATING COSTS			
Fuel Cost (T300: 10 hrs. Chipper: 6 hrs.)	\$135	\$900	-
Maintenance and Repairs (T300: \$0.90/hr. Chipper: \$20.00/hr.)	\$9	\$120	-
Hauling of Residual to Landfill (50 Miles @ \$5.00/mile with 20 t Dump Truck)	0	\$1,500 (6 loads)	\$4,500 (18 loads)
Tipping Fees at Landfill (\$25 per Ton)	0	\$2,450	\$2,500
Total Disposal Cost for 100 Tons	\$144	\$4,970	\$7,000

NOTES:

1. Processing rate: Chipper = 100 tons in 6 hrs. T300 Trench Burner = 100 tons in 10 hrs.
2. Fuel consumption: Chipper (400 hp): 30 gal/hr. (\$150.00/hr.); Trench Burner: 2.7 gal/hr. (\$13.50/hr.). Diesel fuel at \$5.00/gal.
3. Chipping processing and chip handling produces large amounts of particulate matter (PM) in the form of wood dust that can cause serious illness in exposed workers. Wood dust is a proven carcinogenic. Chipping losses, mostly in form of wood dust, are approximately 2% or 2 tons in this example. Only 98 tons of wood chips are deposited into the landfill. Air Curtain machines are designed to control PM release, plus any release is non carcinogenic carbon.
4. Air Curtain Burner residuals are 3 tons of ash, usually land-applied on site; Chipper residuals (grindings or mulch) yield no weight reduction, but provide volume reduction to better facilitate hauling. Ash is land applied, chips deposited into landfill at high tipping fees.
5. The trailer mounted T300 is offered as "Non-self-propelled Agricultural/Forestry/Construction Equipment" furnished with an official VIN. An earthen pit is required. For more information, see www.AirBurners.com.

How the T300 Works



1. Manifold and nozzles that create the air curtain over the earthen pit.
2. Wall of earthen pit (30 ft. long, 8 ft. wide & min. 8-10 ft. deep).
3. Clean wood waste to be burned.
4. High velocity air curtain.
5. Continued air flow over-oxygenates fire keeping temperatures high.



Scan for video
"Open Pile Burning vs
Air Curtain Burning"



AIR BURNERS, INC.

4390 SW Cargo Way • Palm City, Florida 34990 • 888-566-3900 • 772-220-7303

sales@airburners.com • www.AirBurners.com

© 2023 Air Burners, Inc.

Rev. 08.08.2023

December 20, 2022

SUBJECT: Sole Source Justification Letter for Purchase of Air Curtain Burner Systems Manufactured by Air Burners, Inc. in the USA by Government Agencies.

To Whom It May Concern:

Air Burners has been in business for many years, and one of our Company's strengths is the design and manufacture of quality products, some of which have been developed with unique applications in mind based on a particular need, such as our above ground FireBox systems whose unique characteristics are in virtue of the proprietary manifold design that they are effective pollution control devices. This fundamental design goal is reached by our Company's engineering know-how to perfectly balance air velocity and mass flow of the air curtain. That results not only in a wood waste combustion process where the pollution is controlled, but also one that is accelerated by directing the perfect amount of oxygen into the fire thereby enhancing throughput and overall efficiency of the system. The FireBox will burn around 1,000 degrees Celsius when burning vegetative waste.

The Roll-off Firebox and the BurnBoss, a trailer-mounted FireBox (air curtain burner) built for use in forestry, agriculture and at landfills and our PGFireBox generating electric power from the waste combustion process are examples of our Company's ability to meet specific industry needs. There is no other comparable equipment on the market that can be employed to perform the tasks that our machines can, taken into account design features, quality, cost, functionality, longevity and environmental friendliness. The S-Series machines, the PGFireBox and the BurnBoss are only manufactured by our company in Florida/USA and they are only available from us and are always shipped fully assembled. If desired, we also offer onsite operator training and certification by our factory field engineers.

The uniqueness and single-source posture of the products designed and manufactured by Air Burners, Inc. is supported by the fact that

- (a) The US Government Environmental Protection Agency (US-EPA) based on its initiative had entered into a Cooperative Research and Development Agreement with Air Burners ("CRADA") to leverage each, Air Burners' and the Government's resources on expanded applications of Air Burners systems and technologies through research and development (R&D) for the mutual benefit of both parties and
- (b) Certain of our product designs are protected by one or more US Patents, for example, the Roll-off FireBox is protected by US Patent US7895956 – "Roll-off firebox apparatus", and
- (c) Our equipment has been purchased without competitive bidding on "sole-source basis" established on the following justification referencing only US Federal Government Contracts and contract from other government agencies in the US that were awarded to our company:

1. The US Government had previously determined that all our machines were sole source items and so included them for ten years our former GSA (Government Blanket) Contract.
2. The US Department of Defense (DOT) has purchased many dozens of our machine, the most recent several units by the US Air Force, US Marine Corps and the US Navy.
3. Los Alamos National Laboratory (Department of Energy - DOE) purchased several machines on sole source basis.
4. The US Department of Homeland Security (DHS) funded more than a half dozen machines, primarily for bio-terrorism contingencies.
5. The Department of Indian Affairs (DIA) purchased several machines on sole source basis.
6. The US Agricultural Department (USDA) purchased a number of machines on sole source basis.
7. The US National Park Service (NPS) most recently purchased a machine in 2013 on sole source basis.
8. USDA APHIS (Animal and Plant Health) purchased a model S-119 for placement in Hawaii on sole source basis.
9. State of California, 10 FireBoxes for Cal Fire.

Please, let us know, should you require further information.

Sincerely,

A handwritten signature in black ink, appearing to read 'Michael Schmitt', with a stylized flourish at the end.

Michael Schmitt
Sales Manager



Proforma Invoice

AIR BURNERS, INC.

4390 SW Cargo Way
Palm City, FL 34990 USA
Phone 772-220-7303

DATE 26-Aug-2024

Our Reference # T308264
Serial # T30FDN

Bill To:

City of Pekin
1208 Koch Street
Pekin, IL 61554

Ship To:

City of Pekin
1208 Koch Street
Pekin, IL 61554

Phone 309-210-8717 Dean Schneider

Email deschneider@ci.pekin.il.us

FOB POINT	SHIP DATE	SHIP VIA	PAYMENT TERMS
Palm City, FL	2-3 Weeks	Truck	See Note 1

ITEM	QUANTITY	DESCRIPTION	P/N		AMOUNT USD
1	1	Air Burners 2024 Model T300 Trench Burner with Four-cylinder Turbo Diesel Engine approx. 74 HP, HATZ Model 4H50TIC (Requires no DEF) or equivalent engine; Emissions certified US EPA Tier 4 FINAL; Centrifugal clutch, VIN Plate	T300	\$ 60,868.00	\$ 60,868.00
2	LOT	Estimated Trucking by Common Carrier (See Notes 2 & 3)	Service	\$ 4,600.00	\$ 4,600.00
SUBTOTAL					\$ 65,468.00
TOTAL DELIVERED TO DESTINATION AREA					\$ 65,468.00

NOTES:

- Note 1** Payment Terms: US Dollars, 50% payment with PO, 50% payment prior to shipment.
- Note 2** The T300 will be shipped on a Common Carrier Truck. Unloading cost, if any, at destination is not included in Line Item 2 and is to the account of Buyer.
- Note 3** The prices stated in this Quotation are valid for 60 days. Actual shipping costs will be calculated two weeks prior to shipment.
- Note 4** The published specifications for the T300 apply. Please, see www.airburners.com.

We thank you for the opportunity to be of service!

Michael Schmitt
Director of Sales

**REQUEST FOR COUNCIL ACTION**

Agenda Date: October 28, 2024
To: Members of the City Council
From: Dean Schneider, Public Works Director

AGENDA ITEM: Resolution No. 206-24/25 Authorizing Purchase of a New 3/4 Ton Pick-up and Plow for Public Properties

DESCRIPTION: This resolution is for approval for a new Public Properties Vehicle. This vehicle will be used to help with snow removal as well as other needs in this department. The vehicle it is replacing is a 1997 3/4 ton truck that was passed down from the fire department some years ago, and is no longer roadworthy. The cost of the vehicle will come out of contingency money we have in this department. The plow cost from Keonig will come from an equipment line item in properties. Staff recommended the vehicle from Ray Dennison who is in town.

FINANCIAL IMPACT:

Requested Amount: \$49,869.03 / \$8950.00

Line Item: 100-068-587500 (Vehicles) / 100-068-536300 (Snow Removal - Salt)

Budgeted Amount: \$ 0.00 / \$10,000.00

Remaining Funds: \$ 0.00 / \$10,000.00

Notes: Funding offset for vehicles will come from: 100-068-599999 Contingency \$50,000.00.

Award Type: Quotes

REVIEWED BY:

Dean Schneider, Public Works Director	Approved - 10/21/2024
Katherine Swise, City Attorney	Approved - 10/22/2024
Eric Dubrowski, Finance Director	Approved - 10/23/2024
Robert Grogan, Finance Consultant	Approved - 10/23/2024
John Dossey, City Manager	Approved - 10/23/2024
Sue McMillan, City Clerk	Final Approval - 10/24/2024

Resolution No. 206-24/25 Authorizing Purchase of a New 3/4 Ton Pick-up and Plow for Public Properties

WHEREAS, the Street Department is in need of a new 3/4 ton pick-up truck with a plow to replace an existing truck that is no longer roadworthy; and

WHEREAS, the City obtained quotes for a 2024 Ford F250 from Uftring Auto Group in Normal and a 2025 Chevrolet Silverado from Ray Dennison Chevrolet in Pekin; and

WHEREAS, the quotes are comparable in price, but the quote from Ray Dennison is for a newer model truck and Ray Dennison is a local business; and

WHEREAS, the City obtained a separate quote from Koenig Body & Equipment, Inc., for a plow attachment; and

WHEREAS, the City Council finds it is in the best interests of the City to purchase the newer model truck from Ray Dennison.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PEKIN, TAZEWELL COUNTY, ILLINOIS, THAT:

Section 1. The foregoing findings and recitals are found to be true and correct and are incorporated herein.

Section 2. The purchase of a 2025 Silverado 2500 pick-up truck from Ray Dennison on the terms set forth in Exhibit A attached hereto is approved

Section 3. The purchase of a plow attachment from Koenig Body & Equipment, Inc., is approved on the terms set forth in Exhibit B attached hereto.

RESULT:	(0 TO 0)
MOVER:	None
SECONDER:	None
AYES:	None
NAYS:	None
ABSTAIN:	None
ABSENT:	

ADOPTED AND APPROVED at a Regular meeting of the City Council of the City of Pekin this _____ day of _____, 20____.

Mayor

ATTEST:

City Clerk



CHEVROLET

2025 SILVERADO 2500 REG CAB WT 4WD

EXTERIOR: SUMMIT WHITE
INTERIOR: JET BLACK

ENGINE: 6.6L V8 GASOLINE
TRANS: ALLISON 10-SPEED AUTO

Visit us at www.chevy.com

STANDARD EQUIPMENT

ITEMS FEATURED BELOW ARE INCLUDED AT NO EXTRA CHARGE IN THE STANDARD VEHICLE PRICE EXCEPT:

OWNER BENEFITS

- 3 YEAR / 36,000 MILE* BUMPER-TO-BUMPER LIMITED WARRANTY
- 5 YEAR / 60,000 MILE* POWERTRAIN LIMITED WARRANTY, ROADSIDE ASSISTANCE & COURTESY TRANSPORTATION
- FIRST MAINTENANCE VISIT
- *WHICHEVER COMES FIRST SEE CHEVROLET.COM OR DEALER FOR TERMS, DETAILS & LIMITS

SAFETY & SECURITY

- AUTOMATIC EMERGENCY BRAKING
- FORWARD COLLISION ALERT
- FRONT PEDESTRIAN BRAKING
- LANE DEPARTURE WARNING
- FOLLOWING DISTANCE INDICATOR
- INTELLIBEAM

- REAR VISION CAMERA
- BUCKLE TO DRIVE
- TEEN DRIVER MODE

PERFORMANCE & MECHANICAL

- AUTO-LOCKING REAR DIFF
- ELECTRONIC TRANSFER CASE
- INDEPENDENT FRONT SUSPENSION
- MULTI-LEAF REAR SPRING SUSP
- TRAILERING PACKAGE WITH HITCH GUIDANCE
- TRAILER BRAKE CONTROLLER

CONNECTIVITY & TECHNOLOGY

- CHEVROLET INFOTAINMENT 3 7" DIAG COLOR TOUCHSCREEN
- ADDITIONAL FEATURES FOR COMPATIBLE PHONES INCLUDE: BLUETOOTH AUDIO STREAMING VOICE COMMAND PASSTHROUGH TO PHONE, WIRELESS APPLE CAR-TO-PHONE, WIRELESS APPLE CAR-TO-PHONE, WIRELESS APPLE CAR-TO-PHONE
- 8 YEARS ONSTAR ONE ESSENTIALS SEE ONSTAR.COM FOR TERMS
- DRIVER INFORMATION CENTER

- REMOTE KEYLESS ENTRY
- PUSH BUTTON START

INTERIOR

- AIR CONDITIONING
- FRONT 40/20/40 BENCH SEATS W/ UNDER SEAT STORAGE
- POWER DOOR LOCKS
- POWER WINDOWS

EXTERIOR

- CORNERSTEP REAR BUMPER
- FRONT RECOVERY HOOKS
- LOCKING TAILGATE

MANUFACTURER'S SUGGESTED RETAIL PRICE

STANDARD VEHICLE PRICE **\$48,100.00**

OPTIONS & PRICING

OPTIONS INSTALLED BY THE MANUFACTURER (MAY REPLACE STANDARD EQUIPMENT SHOWN)

CHEVYTEC SPRAY-ON BEDLINER \$45.00
18" PAINTED STEEL WHEELS 300.00

SNOW PLOW PREP/CAMPER PACKAGE: 300.00

- 220 AMP ALTERNATOR
- INCREASED FRONT GAWR
- SKID PLATES
- ROOF EMERGENCY LIGHT
- PROVISIONS W/ PASS THROUGH
- REAR WINDOW DEFOGGER 225.00
- DEEP-TINTED GLASS 200.00
- ALL-TERRAIN TIRES 200.00
- LED CARGO AREA LIGHTING 125.00
- LED ROOF MARKER LAMPS 55.00
- TRAILERING WIRING PROVISIONS 35.00
- REAR AXLE 3.73 RATIO INC.
- GWR: 10,650 LBS. (4,831 KG) INC.

TOTAL OPTIONS **\$1,985.00**

TOTAL VEHICLE & OPTIONS **\$50,085.00**

DESTINATION CHARGE 1,995.00

TOTAL VEHICLE PRICE* \$52,080.00

California Air Resources Board

Classified Vehicle

Environmental Performance

These ratings are not directly comparable to the U.S. EPA/DOT light-duty vehicle label ratings. For information on how to compare, please see www.arb.ca.gov/ep_label.

Protect the environment. Choose vehicles with **higher ratings**:

Greenhouse Gas Rating (tailpipe only)



Smog Rating (tailpipe only)



Vehicle emissions are a primary contributor to climate change and smog. Ratings are determined by the California Air Resources Board based on this vehicle's measured emissions.



Equipped with the safety and security of OnStar.

Visit onstar.com for details.

enr@onstar.com

ORDER NO. 00000000 SALES CODE E
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BUYER		CO-BUYER		Deal #: 141374	
CITY OF PEKIN UTILITY 111 S CAPITOL ST PEKIN, IL 61554-4188 Work #: (309) 477-2378 Email:				Deal Type: Retail Deal Date: 10/21/2024 Print Time: 03:09pm	
Salesperson:					
VEHICLE					
New ☐	Stock #:	Description:	VIN:	Mileage:	
Used ☐					
Demo ☐					
TRADE					
AFTERMARKETS					
			Sale Price: \$ 49,303.00 Total Financed Aftermarkets: \$ 0.00 Total Trade Allowance: \$ 0.00 Trade Difference: \$ 49,303.00 Doc Fee: \$ 358.03 State & Local Taxes: \$ 0.00 Total License and Fees: \$ 208.00 Total Cash Price: \$ 49,869.03 Total Trade Payoff: \$ 0.00 Delivered Price: \$ 49,869.03 Cash Down Payment + Deposit: \$ 0.00 Sub Total: \$ 49,869.03 Service Agreement: \$ 0.00 Maintenance Agreement: \$ 0.00 GAP Insurance: \$ 0.00 Credit Life, Accident & Health: \$ 0.00 Other: \$ 0.00 Amount Financed: \$ 49,869.03		
Total Aftermarkets: \$ 0.00					
Rate: \$ 49,869.03					
Amount Financed:					

UFTRING AUTO GROUP

www.uftringcommercial.com



Prepared for: City of Pekin
 Stock no: 2417509
 Date quoted: 10/15/24

Quote no: TB101524
 Expiration: availability

Vehicle Information

Year Make Model
 GVWR Engine Trans
 Upfit

Upfit Price **\$0.00**

Vehicle List Price	\$54,440.00
Upfit Price	\$0.00
State Safety Inspection and Flare Kit	\$0.00
Additions	Discount
Deductions	N/A
Delivery	\$0.00
Selling Price	\$0.00
Total Trade Allowances(s):	\$49,719.00
Adjusted Purchase Price	\$49,719.00
IL State Documentation Fee	waived
IL State Sales Tax	exempt
License and Title Fees	Municipal
Total Rebates	\$173.00
Subtotal	\$0.00
	\$49,892.00*

Extra Cost Options (includes sales tax):

ADD

Total Purchase Price with Options

\$49,892.00*

Dealer

Tim Berlett

Customer

Dean Schneider

KTP-003836

11

9-NORMAL, NB, 103836, RH201

5735

ULC | U | W | C |
CERT | CERT | CERT | TRD | RAMP | BUMP | CAMP | BOOK | EXFL | ROTA025300
3224/3371

1FT8X2BA2

REF17509 NB

FEP



ford.com

VEHICLE DESCRIPTION

SUPER DUTY

2024 F250 SRW 4X4 SUPERCAB
XL 164" WB STYLESIDE
6.8L DEVCT NA PFI V8 ENGINE
10-SPEED AUTO TORQSHIFT-GEXTERIOR
OXFORD WHITE
INTERIOR
MEDIUM DARK SLATE CLOTH

RE F17509

STANDARD EQUIPMENT INCLUDED AT NO EXTRA CHARGE

EXTERIOR

- DOOR HANDLES - BLACK
- HEADLAMPS - AUTOLAMP (ON/OFF)
- TOW HOOKS
- TRAILER BRAKE CONTROLLER
- TRAILER SWAY CONTROL
- TRAILER TOW MIRRORS
- WIPERS- INTERMITTENT

INTERIOR

- 4.2" PRODUCTIVITY SCREEN
- AIR COND, MANUAL FRONT
- CLOTH SUN VISORS
- DRIVER SEAT-MANUAL LUMBAR
- OUTSIDE TEMP DISPLAY
- PARTICULATE AIR FILTER
- POWER LOCKS AND WINDOWS
- STEERING:TILT/TELESCOPE, CRUISE & AUDIO CONTROLS

FUNCTIONAL

- 4-WHEEL ANTILOCK BRAKE SYS
- FORDPASS™ CONNECT 5GWI-FI HOTSPOT TELEMATICS MODEM
- HILL START ASSIST
- MANUAL LOCKING HUBS
- MONO BEAM COIL SPRING FRT SUSPENSION W/STAB BAR
- REAR VIEW CAMERA
- REMOTE KEYLESS ENTRY
- SYNC®4 W/8" SCREEN

SAFETY/SECURITY

- ADVANCETRAC™ WITH RSC®
- AIRBAGS - SAFETY CANOPY®
- BELT-MINDER CHIME
- DRIVER/PASSENGER AIR BAGS
- SECURILOCK® ANTI-THEFT SYS
- SOS POST-CRASH ALERT SYS™

WARRANTY

- 3YR/36,000 BUMPER / BUMPER
- 5YR/60,000 POWERTRAIN
- 5YR/60,000 ROADSIDE ASSIST
- 5YR/100,000 DIESEL ENGINE

INCLUDED ON THIS VEHICLE

(MSRP)

OPTIONAL EQUIPMENT/OTHER

PREFERRED EQUIPMENT PKG.600A	NO CHARGE
10-SPEED AUTO TORQSHIFT-G	165.00
LT245/75R17E BSW ALL-TERRAIN	430.00
4.30 ELECTRONIC-LOCKING AXLE	NO CHARGE
FRONT LICENSE PLATE BRACKET	445.00
PLATFORM RUNNING BOARDS	
10000# GVWR PACKAGE	NO CHARGE
50 STATE EMISSIONS	175.00
120V/400W OUTLET	250.00
SNOW PLOW PREP PACKAGE	NO CHARGE
SPARE TIRE AND WHEEL JACK	
UPFITTER SWITCHES	165.00
250 AMP ALTERNATOR	85.00
PAYLOAD PACKAGE UPGRADE	100.00
CLOTH 40/20/40 SEAT	100.00
XL CHROME PACKAGE	225.00
.FOG LAMPS	

PRICE INFORMATION

BASE PRICE	\$50,305.00
TOTAL OPTIONS/OTHER	2,140.00
TOTAL VEHICLE & OPTIONS/OTHER	52,445.00
DESTINATION & DELIVERY	1,995.00

(MSRP)

8' Bed

RAMP ONE

CA1K

RAMP TWO

CONVOY

ITEM #

41-C226 O/T 60

TOTAL MSRP \$54,440.00

Whether you decide to lease or finance your vehicle, you'll find the choices that are right for you. See your dealer for details or visit www.ford.com/finance.

SPECIAL ORDER

RH201 N RB 2X 430 003836 08 20 24

This label is affixed pursuant to the Federal Automobile Information Disclosure Act. Gasoline, License, and Title Fees, State and Local taxes are not included. Dealer installed options or accessories are not included unless listed above.

California Air Resources Board

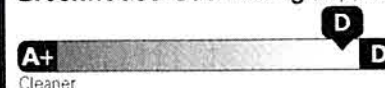
Flexible-Fuel Vehicle Gasoline-Ethanol (E85)

Environmental Performance

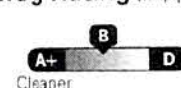
These ratings are not directly comparable to the U.S. EPA/DOT light-duty vehicle label ratings. For information on how to compare, please see www.arb.ca.gov/ep_label.

Protect the environment. Choose vehicles with higher ratings:

Greenhouse Gas Rating (tailpipe only)



Smog Rating (tailpipe only)

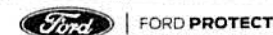


Using alternative fuels may change scores.

Vehicle emissions are a primary contributor to climate change and smog. Ratings are determined by the California Air Resources Board based on this vehicle's measured emissions.



The FordPass™ Connect modem is active and sending vehicle data (e.g., diagnostics) to Ford.™ See in-vehicle settings for connectivity options.

*Based on 1977-2023 CY total sales.
**FordPass Connect (optional on select vehicles), the FordPass App and complimentary Connected Service are required for remote features (see FordPass Terms for details). Connected service and features depend on compatible AT&T network availability. Evolving technology/cellular network s/vehicle capability may limit functionality and prevent operation of connected features. Connected service excludes Wi-Fi hotspot.Insist on Ford Protect! The only extended service plan fully backed by Ford and honored at every Ford dealership in the U.S., Canada and Mexico. See your Ford dealer or visit www.FordOwner.com.

WARNING: Operating, servicing and maintaining a passenger vehicle, pickup truck, van, or off-road vehicle can expose you to chemicals including engine exhaust, carbon monoxide, phthalates, and lead, which are known to the State of California to cause cancer and birth defects or other reproductive harm. To minimize exposure, avoid breathing exhaust, do not idle the engine except as necessary, service your vehicle in a well-ventilated area and wear gloves or wash your hands frequently when servicing your vehicle. For more information go to www.P65Warnings.ca.gov/passenger-vehicle.

SCAN QR TEXT 1FREF17509 TO 48028

My 6 Data rates may apply. Text HELP for help.

www.ford.com/help/privacy-terms/

10/14/2024

KOENIG BODY AND EQUIPMENT, INC.

www.koenigbody.com

2428 Farmington Road, Peoria, IL 61604
Ph.: (309) 673-7435 or (800) 767-7406
Fax: (309) 673-6836



You name it... We
can do it.



ASE Certified
Technicians

QUOTE [X]
ESTIMATE []
ORDER []

TO: CITY OF PEKIN
ADDRESS:
CITY:

DATE: 10/18/2024
PHONE:
EMAIL:

ATTN: DEAN

¾ TON 24' F250

TRUCK QUANTITY	WHEELBASE	COLOR DESCRIPTION	CAB TO AXLE	TRANSMISSION	NET PRICE
1	WESTERN ULTRAMOUNT 8FT PRO PLUS SNOW PLOW, 31.5"H, 12 GAUGE:				
	- 31 ½" H 12 GAUGE MILD STEEL MOLDBOARD, POWDER COATED RED				
	- ONE PIECE TAKE-OFF DESIGN, FLEET FLEX DESIGN W/ SECURITY GUARD				
	- BUILT IN SWIVEL BAR FOR BLADE TO FOLLOW CONTOUR OF GROUND				
	- DUAL JACK STANDS FOR BETTER SUPPORT AND EASIER DISMOUNT				
	- QUICK LATCH SYSTEM TO TRUCK (NO PINS OR CLIPS TO DEAL WITH)				
	- TUBULAR A-FRAME, QUADRANT, 2 SHOCK ABSORBERS AND 4 TRIP SPRINGS				
	- REINFORCED BASE CHANNEL FOR EXTRA SUPPORT & 8 VERTICLE RIBS				
	- HALOGEN HEADLIGHTS WITH INTEGRAL TURN SIGNALS				
	- PLUG IN HARNESS (NO SPLICING OR EXTRA SWITCH IN CAB)				
	- HANDHELD CONTROL, KBE DEFLECTOR & CAST IRON SKID SHOES				
	- TWO YEAR MANUFACTURER'S LIMITEDWARRANTY				
1	DRILLESS 3RD BRAKE BRACKET ON ROOF WITH MINI LED STROBE BAR				
	TOTAL INSTALLED				\$8,950 00
	PRICE IS GOOD FOR A CLEAN CHASSIS ONLY.				
	PRICE DOESN'T INCLUDE TAXES & IS GOOD FOR IN STOCK PLOWS ONLY				

PAGE 1

SALESMAN SIGNED: _____ CUSTOMER SIGNED: _____

**REQUEST FOR COUNCIL ACTION**

Agenda Date: October 28, 2024
To: Members of the City Council
From: Seth Ranney, Police Chief

AGENDA ITEM: Resolution No. 207-24/25 Approving FY26 Enterprise Lease Agreements for New Police Vehicles

DESCRIPTION: The police department is requesting the approval of lease agreements with Enterprise Fleet Management for the lease of six new 2025 Ford Interceptor police vehicles. The leases will include six marked squad cars with two of the new squads upfitted with full cages and four will be half cages. These leases are part of the ongoing fleet program with Enterprise aimed to reduce overall fleet costs for the police department.

FINANCIAL IMPACT:

Requested Amount: \$67,596.72

Line Item: 100-761-524000

Budgeted Amount: Will be budgeted for in the FY26 Budget as we won't take delivery until FY26

Remaining Funds: N/A

Notes: (4) squads equipped with half cages \$939.34 per month $\$939.34 \times 12 \text{ months} \times 4 \text{ cars} = \$45,088.32$

(2) squads equipped with full cages \$937.85 per month $\$937.85 \times 12 \text{ months} \times 2 \text{ cars} = \$22,508.40$

Total=\$67,596.72

Award Type: Previously awarded contract.

REVIEWED BY:

Seth Ranney, Police Chief	Approved - 10/22/2024
Katherine Swise, City Attorney	Approved - 10/22/2024
Eric Dubrowski, Finance Director	Approved - 10/22/2024
Robert Grogan, Finance Consultant	Approved - 10/23/2024
John Dossey, City Manager	Approved - 10/23/2024
Sue McMillan, City Clerk	Final Approval - 10/24/2024

Resolution No. 207-24/25 Approving FY26 Enterprise Lease Agreements for New Police Vehicles

WHEREAS, in June of 2020 the City entered into an agreement with Enterprise Leasing as a cost-effective alternative to the purchase of vehicles for the Police Department; and

WHEREAS, the Police Department is in need of six new marked patrol vehicles; and

WHEREAS, the City Council finds that leasing the requested vehicles from Enterprise is the most cost-effective solution and is in the best interests of the City.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PEKIN, TAZEWELL COUNTY, ILLINOIS, THAT:

Section 1. The foregoing findings and recitals are found to be true and correct and are incorporated herein.

Section 2. The lease of six vehicles for the Police Department through Enterprise Fleet Management is approved on terms to be negotiated with Enterprise is consistent with the quote attached hereto as Exhibit A and B.

Section 3. The Mayor is authorized to execute and the City Clerk is directed to attest such documents as may be necessary to lease the vehicles provided for herein.

RESULT:	(0 TO 0)
MOVER:	None
SECONDER:	None
AYES:	None
NAYS:	None
ABSTAIN:	None
ABSENT:	

ADOPTED AND APPROVED at a Regular meeting of the City Council of the City of Pekin this _____ day of _____, 20____.

Mayor

ATTEST:

City Clerk

Prepared For: City of Pekin, Illinois Ranney, Seth				Date 09/09/2024 AE/AM J01/PMK	
Unit #					
Year	2025	Make	Ford	Model	Police Interceptor Utility
Series	Base All-Wheel Drive				
Vehicle Order Type	Ordered	Term	60	State	IL Customer# 558888
\$ 60,435.70		Capitalized Price of Vehicle ¹			
\$ 0.00	*	License and Certain Other Charges State IL			
\$ 251.00	*	Initial License Fee			
\$ 0.00	Registration Fee				
\$ 500.00	Other: (See Page 2)				
\$ 7,401.35	*	Capitalized Price Reduction			
\$ 0.00	*	Tax on Capitalized Price Reduction			
\$ 0.00	Gain Applied From Prior Unit				
\$ 0.00	*	Tax on Gain On Prior			
\$ 0.00	*	Security Deposit			
\$ 0.00	*	Tax on Incentive (Taxable Incentive Total : \$0.00)			
\$ 53,534.35		Total Capitalized Amount (Delivered Price)			
\$ 669.18		Depreciation Reserve @ 1.2500%			
\$ 268.67		Monthly Lease Charge (Based on Interest Rate - Subject to a Floor) ²			
\$ 937.85		Total Monthly Rental Excluding Additional Services			
Additional Fleet Management					
Master Policy Enrollment Fees					
\$ 0.00		Commercial Automobile Liability Enrollment			
Liability Limit \$0.00					
\$ 0.00		Physical Damage Management		Comp/Coll Deductible	0 / 0
\$ 0.00		Full Maintenance Program ³ Contract Miles 0		OverMileage Charge	\$ 0.00 Per Mile
Incl: # Brake Sets (1 set = 1 Axle) 0				# Tires 0	Loaner Vehicle Not Included
\$ 0.00		Additional Services SubTotal			
\$ 0.00		Use Tax 0.0000%		State .	
\$ 937.85		Total Monthly Rental Including Additional Services			
\$ 13,383.55		Reduced Book Value at 60 Months			
\$ 400.00		Service Charge Due at Lease Termination			

All language and acknowledgments contained in the signed quote apply to all vehicles that are ordered under this signed quote.

Order Information

Driver Name -

Exterior Color Agate Black

Interior Color Charcoal Black w/Unique HD Cloth Front Bucket

Lic. Plate Type Muicipal Police

GVWR 0

Quote based on estimated annual mileage of 10,000
 (Current market and vehicle conditions may also affect value of vehicle)
 (Quote is Subject to Customer's Credit Approval)
 Notes

Enterprise FM Trust will be the owner of the vehicle covered by this Quote. Enterprise FM Trust (not Enterprise Fleet Management) will be the Lessor of such vehicle under the Master Open - End (Equity) Lease Agreement and shall have all rights and obligations of the Lessor under the Master Open - End (Equity) Lease Agreement with respect to such vehicle. Lessee must maintain insurance coverage on the vehicle as set forth in Section 11 of the Master Open-End (Equity) Lease Agreement until the vehicle is sold.

ALL TAX AND LICENSE FEES TO BE BILLED TO LESSEE AS THEY OCCUR.
 Lessee hereby authorizes this vehicle order, and agrees to lease the vehicle on the terms set forth herein and in the Master Equity Lease Agreement. In the event Lessee fails or refuses to accept delivery of the ordered vehicle, Lessee agrees that Lessor shall have the right to collect damages, including, but not limited to, a \$500 disposal fee, interest incurred, and loss of value.

LESSEE City of Pekin, Illinois
 BY

TITLE

DATE

* INDICATES ITEMS TO BE BILLED ON DELIVERY.
¹ Capitalized price of vehicle may be adjusted to reflect final manufacturer's invoice, plus a pre delivery interest charge. Lessee hereby assigns to Lessor any manufacturer rebates and/or manufacturer incentives intended for the Lessee, which rebates and/or incentives have been used by Lessor to reduce the capitalized price of the vehicle.
² Monthly lease charge will be adjusted to reflect the interest rate on the delivery date (subject to a floor).
³ The inclusion herein of references to maintenance fees/services are solely for the administrative convenience of Lessee. Notwithstanding the inclusion of such references in this [Invoice/Schedule/Quote], all such maintenance services are to be performed by Enterprise Fleet Management, Inc., and all such maintenance fees are payable by Lessee solely for the account of Enterprise Fleet Management, Inc., pursuant to that certain separate [Maintenance Agreement] entered into by and between Lessee and Enterprise Fleet Management, Inc.; provided that such maintenance fees are being billed by Enterprise FM Trust, and are payable at the direction of Enterprise FM Trust, solely as an authorized agent for collection on behalf of Enterprise Fleet Management, Inc.

Aftermarket Equipment Total

Description	(B)illed or (C)apped	Price
Strobe Lights - Install	C	\$ 0.00
Lettering (AME Quote: 09624)	C	\$ 5,370.00
Utility Lights - install only	C	\$ 272.00
ERV Partition/Cage - Install	C	\$ 0.00
ERV Partition/Cage - Equipment (AME Quote: 3207878)	C	\$ 9,160.70
Rear Seat - Install	C	\$ 0.00
Rear Seat - Equipment (AME Quote: 3207878)	C	\$ 0.00
Computer Components - Install	C	\$ 0.00
Computer Components - Equipment (AME Quote: 3207878)	C	\$ 0.00
Lighting - Install	C	\$ 0.00
Lighting - Equipment (AME Quote: 3207878)	C	\$ 0.00
ERV Console - Install	C	\$ 0.00
ERV Console - Equipment (AME Quote: 3207878)	C	\$ 0.00
Radio Equipment - Install	C	\$ 0.00
Radio Equipment - Equipment (AME Quote: 3207878)	C	\$ 0.00
Strobe Lights - Equipment (AME Quote: 3207878)	C	\$ 0.00
Total Aftermarket Equipment Billed		\$ 0.00
Total Aftermarket Equipment Capitalized		\$ 14,802.70
Aftermarket Equipment Total		\$ 14,802.70

Other Totals

Description	(B)illed or (C)apped	Price
Initial Administration Fee	B	\$ 160.00
Pricing Plan Delivery Charge	B	\$ 210.00
Courtesy Delivery Fee	C	\$ 500.00
Total Other Charges Billed		\$ 370.00
Total Other Charges Capitalized		\$ 500.00
Other Charges Total		\$ 870.00

VEHICLE INFORMATION:

2025 Ford Police Interceptor Utility Base All-Wheel Drive - US

Series ID: K8A

Pricing Summary:

	INVOICE	MSRP
Base Vehicle	\$48,029	\$49,515.00
Total Options	\$-2,191.00	\$-2,330.00
Destination Charge	\$1,595.00	\$1,595.00
Total Price	\$47,433.00	\$48,780.00

SELECTED COLOR:

Exterior:	UM-Agate Black
Interior:	9W-Charcoal Black w/Unique HD Cloth Front Bucket Seats w/Vinyl Rear

SELECTED OPTIONS:

CODE	DESCRIPTION	INVOICE	MSRP
119WB	119" Wheelbase	STD	STD
9	Unique HD Cloth Front Bucket Seats w/Vinyl Rear	Included	Included
425	50-State Emissions System	STD	STD
44U	Transmission: 10-Speed Automatic (44U)	NC	NC
500A	Order Code 500A	NC	NC
99B	Engine: 3.3L V6 Direct-Injection	\$-2,191.00	\$-2,330.00
9W_01	Charcoal Black w/Unique HD Cloth Front Bucket Seats w/Vinyl Rear	NC	NC
PAINT	Monotone Paint Application	STD	STD
STDAX	3.73 Axle Ratio	Included	Included
STDGV	GVWR: 6,840 lbs (3,103 kgs)	Included	Included
STDRD	Radio: AM/FM/MP3 Capable	Included	Included
STDTR	Tires: 255/60R18 AS BSW	Included	Included
STDWL	Wheels: 18" x 8" 5-Spoke Painted Black Steel	Included	Included
SYNC	SYNC Phoenix Communication & Entertainment System	Included	Included
UM_01	Agate Black	NC	NC

CONFIGURED FEATURES:

Body Exterior Features:

Number Of Doors: 4
Rear Cargo Door Type: liftgate
Driver And Passenger Mirror: power remote manual folding side-view door mirrors
Convex Driver Mirror: convex driver and passenger mirror
Spoiler: rear lip spoiler
Door Handles: black
Front And Rear Bumpers: body-coloured front and rear bumpers with black rub strip
Front Tow Hooks: 1 front tow hooks
Body Material: galvanized steel/aluminum body material
: class III trailering with harness, hitch
Body Side Cladding: body-coloured bodyside cladding
Grille: black grille

Convenience Features:

Air Conditioning: automatic dual-zone front air conditioning
Air Filter: air filter
Rear Air Conditioning: rear air conditioning
Cruise Control: cruise control with steering wheel controls
Trunk/Hatch/Door Remote Release: power cargo access remote release
Power Windows: power windows with driver and passenger 1-touch down
1/4 Vent Rear Windows: power rearmost windows
Remote Keyless Entry: keyfob (front doors) remote keyless entry
Steering Wheel: steering wheel with manual tilting, manual telescoping
Day-Night Rearview Mirror: day-night rearview mirror
Driver and Passenger Vanity Mirror: driver and passenger-side visor mirrors
Emergency SOS: emergency communication system
Overhead Console: mini overhead console with storage
Glove Box: locking glove box
Driver Door Bin: driver and passenger door bins
Dashboard Storage: dashboard storage
Driver Footrest: driver's footrest
Retained Accessory Power: retained accessory power
Power Accessory Outlet: 2 12V DC power outlets

Entertainment Features:

radio: AM/FM stereo with seek-scan
Voice Activated Radio: voice activated radio
Speed Sensitive Volume: speed-sensitive volume
Steering Wheel Radio Controls: steering-wheel mounted audio controls
Speakers: 4 speakers
Internet Access: Fleet Telematics Modem internet access
1st Row LCD: 1 1st row LCD monitor
Wireless Connectivity: wireless phone connectivity
Antenna: integrated roof antenna

Lighting, Visibility and Instrumentation Features:

Headlamp Type: projector beam LED low/high beam headlamps
Front Wipers: variable intermittent speed-sensitive wipers wipers
Rear Window wiper: fixed interval rear window wiper with heating wiper park
Rear Window Defroster: rear window defroster
Tinted Windows: deep-tinted windows
Dome Light: dome light with fade
Front Reading Lights: front and rear reading lights
Variable IP Lighting: variable instrument panel lighting
Display Type: digital/analog appearance
Tachometer: tachometer
Low Tire Pressure Warning: tire specific low-tire-pressure warning
Park Distance Control: Reverse Sensing System rear parking sensors

Trip Computer: trip computer
Trip Odometer: trip odometer
Blind Spot Sensor: blind spot
Front Pedestrian Braking: front pedestrian detection
Forward Collision Alert: forward collision
Water Temp Gauge: water temp. gauge
Engine Hour Meter: engine hour meter
Clock: in-radio display clock
Systems Monitor: driver information centre
Check Control: redundant digital speedometer
Rear Vision Camera: rear vision camera
Oil Pressure Warning: oil-pressure warning
Water Temp Warning: water-temp. warning
Battery Warning: battery warning
Lights On Warning: lights-on warning
Key in Ignition Warning: key-in-ignition warning
Low Fuel Warning: low-fuel warning
Low Washer Fluid Warning: low-washer-fluid warning
Door Ajar Warning: door-ajar warning
Trunk Ajar Warning: trunk-ajar warning
Brake Fluid Warning: brake-fluid warning

Safety And Security:

ABS four-wheel ABS brakes
Number of ABS Channels: 4 ABS channels
Brake Assistance: brake assist
Brake Type: four-wheel disc brakes
Vented Disc Brakes: front and rear ventilated disc brakes
Spare Tire Type: full-size spare tire
Spare Tire Mount: spare tire mounted inside under cargo
Driver Front Impact Airbag: driver and passenger front-impact airbags
Driver Side Airbag: seat-mounted driver and passenger side-impact airbags
Overhead Airbag: curtain 1st and 2nd row overhead airbag
Knee Airbag: knee airbag
Occupancy Sensor: front passenger airbag occupancy sensor
Height Adjustable Seatbelts: height adjustable front seatbelts
Seatbelt Pretensioners: front seatbelt pre-tensioners
3Point Rear Centre Seatbelt: 3 point rear centre seatbelt
Side Impact Bars: side-impact bars
Tailgate/Rear Door Lock Type: tailgate/rear door lock included with power door locks
Rear Child Safety Locks: rear child safety locks
Security System: security system
Tracker System: tracker system
Electronic Stability: electronic stability stability control with anti-rollover
Traction Control: ABS and driveline traction control
Front and Rear Headrests: manual adjustable front head restraints
Rear Headrest Control: 3 rear head restraints

Seats And Trim:

Seating Capacity max. seating capacity of 5
Front Bucket Seats: front bucket seats
Number of Driver Seat Adjustments: 8-way driver and passenger seat adjustments
Reclining Driver Seat: manual reclining driver and power reclining passenger seats
Driver Lumbar: power 2-way driver and passenger lumbar support
Driver Height Adjustment: power height-adjustable driver and passenger seats
Driver Fore/Aft: power driver and passenger fore/aft adjustment
Driver Cushion Tilt: power driver and passenger cushion tilt
Rear Seat Type: rear 35-30-35 split-bench seat
Rear Folding Position: rear seat fold-forward seatback
Leather Upholstery: cloth front seat upholstery
Rear Seat Material: vinyl rear seat upholstery

Headliner Material: full cloth headliner

Floor Covering: full vinyl/rubber floor covering

Dashboard Console Insert, Door Panel Insert Combination: metal-look instrument panel insert, door panel insert, console insert

Shift Knob Trim: urethane shift knob

Interior Accents: metal-look interior accents

Cargo Space Trim: carpet cargo space

Trunk Lid: plastic trunk lid/rear cargo door

Cargo Tie Downs: cargo tie-downs

Cargo Light: cargo light

Cargo Tray: cargo tray/organizer

Standard Engine:

Engine 285-hp, 3.3-liter V-6 (regular gas)

Standard Transmission:

Transmission 10-speed automatic w/ OD

Prepared For: City of Pekin, Illinois Ranney, Seth				Date 09/09/2024 AE/AM J01/PMK	
Unit #					
Year 2025		Make Ford		Model Police Interceptor Utility	
Series Base All-Wheel Drive					
Vehicle Order Type	Ordered	Term 60	State IL	Customer# 558888	
\$ 60,598.70		Capitalized Price of Vehicle ¹			
\$ 0.00		*	License and Certain Other Charges State <u>IL</u>		
\$ 251.00		*	Initial License Fee		
\$ 0.00		Registration Fee			
\$ 500.00		Other: (See Page 2)			
\$ 7,482.85		*	Capitalized Price Reduction		
\$ 0.00		*	Tax on Capitalized Price Reduction		
\$ 0.00		Gain Applied From Prior Unit			
\$ 0.00		*	Tax on Gain On Prior		
\$ 0.00		*	Security Deposit		
\$ 0.00		*	Tax on Incentive (Taxable Incentive Total : \$0.00)		
\$ 53,615.85		Total Capitalized Amount (Delivered Price)			
\$ 670.20		Depreciation Reserve @ <u>1.2500%</u>			
\$ 269.14		Monthly Lease Charge (Based on Interest Rate - Subject to a Floor) ²			
\$ 939.34		Total Monthly Rental Excluding Additional Services			
Additional Fleet Management					
Master Policy Enrollment Fees					
\$ 0.00		Commercial Automobile Liability Enrollment			
		Liability Limit <u>\$0.00</u>			
\$ 0.00		Physical Damage Management		Comp/Coll Deductible	<u>0 / 0</u>
\$ 0.00		Full Maintenance Program ³ Contract Miles <u>0</u>		OverMileage Charge	<u>\$ 0.00</u> Per Mile
		Incl: # Brake Sets (1 set = 1 Axle) <u>0</u>		# Tires <u>0</u>	Loaner Vehicle Not Included
\$ 0.00		Additional Services SubTotal			
\$ 0.00		Use Tax	<u>0.0000%</u>	State .	
\$ 939.34		Total Monthly Rental Including Additional Services			
\$ 13,403.85		Reduced Book Value at <u>60</u> Months			
\$ 400.00		Service Charge Due at Lease Termination			

All language and acknowledgments contained in the signed quote apply to all vehicles that are ordered under this signed quote.

Order Information

Driver Name -

Exterior Color Agate Black

Interior Color Charcoal Black w/Unique HD Cloth Front Bucket

Lic. Plate Type Muincipal Police

GVWR 0

Quote based on estimated annual mileage of 10,000
 (Current market and vehicle conditions may also affect value of vehicle)
 (Quote is Subject to Customer's Credit Approval)
 Notes

Enterprise FM Trust will be the owner of the vehicle covered by this Quote. Enterprise FM Trust (not Enterprise Fleet Management) will be the Lessor of such vehicle under the Master Open - End (Equity) Lease Agreement and shall have all rights and obligations of the Lessor under the Master Open - End (Equity) Lease Agreement with respect to such vehicle. Lessee must maintain insurance coverage on the vehicle as set forth in Section 11 of the Master Open-End (Equity) Lease Agreement until the vehicle is sold.

ALL TAX AND LICENSE FEES TO BE BILLED TO LESSEE AS THEY OCCUR.
 Lessee hereby authorizes this vehicle order, and agrees to lease the vehicle on the terms set forth herein and in the Master Equity Lease Agreement. In the event Lessee fails or refuses to accept delivery of the ordered vehicle, Lessee agrees that Lessor shall have the right to collect damages, including, but not limited to, a \$500 disposal fee, interest incurred, and loss of value.

LESSEE City of Pekin, Illinois
 BY _____

TITLE

DATE

* INDICATES ITEMS TO BE BILLED ON DELIVERY.

¹ Capitalized price of vehicle may be adjusted to reflect final manufacturer's invoice, plus a pre delivery interest charge. Lessee hereby assigns to Lessor any manufacturer rebates and/or manufacturer incentives intended for the Lessee, which rebates and/or incentives have been used by Lessor to reduce the capitalized price of the vehicle.

² Monthly lease charge will be adjusted to reflect the interest rate on the delivery date (subject to a floor).

³ The inclusion herein of references to maintenance fees/services are solely for the administrative convenience of Lessee. Notwithstanding the inclusion of such references in this [Invoice/Schedule/Quote], all such maintenance services are to be performed by Enterprise Fleet Management, Inc., and all such maintenance fees are payable by Lessee solely for the account of Enterprise Fleet Management, Inc., pursuant to that certain separate [Maintenance Agreement] entered into by and between Lessee and Enterprise Fleet Management, Inc.; provided that such maintenance fees are being billed by Enterprise FM Trust, and are payable at the direction of Enterprise FM Trust, solely as an authorized agent for collection on behalf of Enterprise Fleet Management, Inc.

Aftermarket Equipment Total

Description	(B)illed or (C)apped	Price
Lighting - Install	C	\$ 0.00
Lighting - Equipment (AME Quote: 3207863)	C	\$ 0.00
Utility Lights - install only	C	\$ 272.00
Computer Components - Install	C	\$ 0.00
Computer Components - Equipment (AME Quote: 3207863)	C	\$ 9,323.70
Weapon Locks - Install	C	\$ 0.00
Weapon Locks - Equipment (AME Quote: 3207863)	C	\$ 0.00
ERV Partition/Cage - Install	C	\$ 0.00
ERV Partition/Cage - Equipment (AME Quote: 3207863)	C	\$ 0.00
Rear Seat - Install	C	\$ 0.00
Rear Seat - Equipment (AME Quote: 3207863)	C	\$ 0.00
Safety Equipment - Install	C	\$ 0.00
Safety Equipment - Equipment (AME Quote: 3207863)	C	\$ 0.00
ERV Console - Install	C	\$ 0.00
ERV Console - Equipment (AME Quote: 3207863)	C	\$ 0.00
Radio Equipment - Install	B	\$ 0.00
Radio Equipment - Equipment (AME Quote: 3207863)	B	\$ 0.00
Lettering (AME Quote: 09624)	C	\$ 5,370.00
Total Aftermarket Equipment Billed		\$ 0.00
Total Aftermarket Equipment Capitalized		\$ 14,965.70
Aftermarket Equipment Total		\$ 14,965.70

Other Totals

Description	(B)illed or (C)apped	Price
Initial Administration Fee	B	\$ 160.00
Pricing Plan Delivery Charge	B	\$ 210.00
Courtesy Delivery Fee	C	\$ 500.00
Total Other Charges Billed		\$ 370.00
Total Other Charges Capitalized		\$ 500.00
Other Charges Total		\$ 870.00

VEHICLE INFORMATION:		
2025 Ford Police Interceptor Utility Base All-Wheel Drive - US		
Series ID: K8A		
Pricing Summary:		
	INVOICE	MSRP
Base Vehicle	\$48,029	\$49,515.00
Total Options	\$-2,191.00	\$-2,330.00
Destination Charge	\$1,595.00	\$1,595.00
Total Price	\$47,433.00	\$48,780.00

SELECTED COLOR:	
Exterior:	UM-Agate Black
Interior:	9W-Charcoal Black w/Unique HD Cloth Front Bucket Seats w/Vinyl Rear

SELECTED OPTIONS:			
CODE	DESCRIPTION	INVOICE	MSRP
119WB	119" Wheelbase	STD	STD
425	50-State Emissions System	STD	STD
44U	Transmission: 10-Speed Automatic (44U)	NC	NC
500A	Order Code 500A	NC	NC
9	Unique HD Cloth Front Bucket Seats w/Vinyl Rear	Included	Included
99B	Engine: 3.3L V6 Direct-Injection	\$-2,191.00	\$-2,330.00
9W_01	Charcoal Black w/Unique HD Cloth Front Bucket Seats w/Vinyl Rear	NC	NC
PAINT	Monotone Paint Application	STD	STD
STDAX	3.73 Axle Ratio	Included	Included
STDGV	GVWR: 6,840 lbs (3,103 kgs)	Included	Included
STDRD	Radio: AM/FM/MP3 Capable	Included	Included
STDTR	Tires: 255/60R18 AS BSW	Included	Included
STDWL	Wheels: 18" x 8" 5-Spoke Painted Black Steel	Included	Included
SYNC	SYNC Phoenix Communication & Entertainment System	Included	Included
UM_01	Agate Black	NC	NC

CONFIGURED FEATURES:

Body Exterior Features:

Number Of Doors: 4
Rear Cargo Door Type: liftgate
Driver And Passenger Mirror: power remote manual folding side-view door mirrors
Convex Driver Mirror: convex driver and passenger mirror
Spoiler: rear lip spoiler
Door Handles: black
Front And Rear Bumpers: body-coloured front and rear bumpers with black rub strip
Front Tow Hooks: 1 front tow hooks
Body Material: galvanized steel/aluminum body material
: class III trailering with harness, hitch
Body Side Cladding: body-coloured bodyside cladding
Grille: black grille

Convenience Features:

Air Conditioning: automatic dual-zone front air conditioning
Air Filter: air filter
Rear Air Conditioning: rear air conditioning
Cruise Control: cruise control with steering wheel controls
Trunk/Hatch/Door Remote Release: power cargo access remote release
Power Windows: power windows with driver and passenger 1-touch down
1/4 Vent Rear Windows: power rearmost windows
Remote Keyless Entry: keyfob (front doors) remote keyless entry
Steering Wheel: steering wheel with manual tilting, manual telescoping
Day-Night Rearview Mirror: day-night rearview mirror
Driver and Passenger Vanity Mirror: driver and passenger-side visor mirrors
Emergency SOS: emergency communication system
Overhead Console: mini overhead console with storage
Glove Box: locking glove box
Driver Door Bin: driver and passenger door bins
Dashboard Storage: dashboard storage
Driver Footrest: driver's footrest
Retained Accessory Power: retained accessory power
Power Accessory Outlet: 2 12V DC power outlets

Entertainment Features:

radio: AM/FM stereo with seek-scan
Voice Activated Radio: voice activated radio
Speed Sensitive Volume: speed-sensitive volume
Steering Wheel Radio Controls: steering-wheel mounted audio controls
Speakers: 4 speakers
Internet Access: Fleet Telematics Modem internet access
1st Row LCD: 1 1st row LCD monitor
Wireless Connectivity: wireless phone connectivity
Antenna: integrated roof antenna

Lighting, Visibility and Instrumentation Features:

Headlamp Type: projector beam LED low/high beam headlamps
Front Wipers: variable intermittent speed-sensitive wipers wipers
Rear Window wiper: fixed interval rear window wiper with heating wiper park
Rear Window Defroster: rear window defroster
Tinted Windows: deep-tinted windows
Dome Light: dome light with fade
Front Reading Lights: front and rear reading lights
Variable IP Lighting: variable instrument panel lighting
Display Type: digital/analog appearance
Tachometer: tachometer
Low Tire Pressure Warning: tire specific low-tire-pressure warning
Park Distance Control: Reverse Sensing System rear parking sensors

Trip Computer: trip computer
Trip Odometer: trip odometer
Blind Spot Sensor: blind spot
Front Pedestrian Braking: front pedestrian detection
Forward Collision Alert: forward collision
Water Temp Gauge: water temp. gauge
Engine Hour Meter: engine hour meter
Clock: in-radio display clock
Systems Monitor: driver information centre
Check Control: redundant digital speedometer
Rear Vision Camera: rear vision camera
Oil Pressure Warning: oil-pressure warning
Water Temp Warning: water-temp. warning
Battery Warning: battery warning
Lights On Warning: lights-on warning
Key in Ignition Warning: key-in-ignition warning
Low Fuel Warning: low-fuel warning
Low Washer Fluid Warning: low-washer-fluid warning
Door Ajar Warning: door-ajar warning
Trunk Ajar Warning: trunk-ajar warning
Brake Fluid Warning: brake-fluid warning

Safety And Security:

ABS four-wheel ABS brakes
Number of ABS Channels: 4 ABS channels
Brake Assistance: brake assist
Brake Type: four-wheel disc brakes
Vented Disc Brakes: front and rear ventilated disc brakes
Spare Tire Type: full-size spare tire
Spare Tire Mount: spare tire mounted inside under cargo
Driver Front Impact Airbag: driver and passenger front-impact airbags
Driver Side Airbag: seat-mounted driver and passenger side-impact airbags
Overhead Airbag: curtain 1st and 2nd row overhead airbag
Knee Airbag: knee airbag
Occupancy Sensor: front passenger airbag occupancy sensor
Height Adjustable Seatbelts: height adjustable front seatbelts
Seatbelt Pretensioners: front seatbelt pre-tensioners
3Point Rear Centre Seatbelt: 3 point rear centre seatbelt
Side Impact Bars: side-impact bars
Tailgate/Rear Door Lock Type: tailgate/rear door lock included with power door locks
Rear Child Safety Locks: rear child safety locks
Security System: security system
Tracker System: tracker system
Electronic Stability: electronic stability stability control with anti-rollover
Traction Control: ABS and driveline traction control
Front and Rear Headrests: manual adjustable front head restraints
Rear Headrest Control: 3 rear head restraints

Seats And Trim:

Seating Capacity max. seating capacity of 5
Front Bucket Seats: front bucket seats
Number of Driver Seat Adjustments: 8-way driver and passenger seat adjustments
Reclining Driver Seat: manual reclining driver and power reclining passenger seats
Driver Lumbar: power 2-way driver and passenger lumbar support
Driver Height Adjustment: power height-adjustable driver and passenger seats
Driver Fore/Aft: power driver and passenger fore/aft adjustment
Driver Cushion Tilt: power driver and passenger cushion tilt
Rear Seat Type: rear 35-30-35 split-bench seat
Rear Folding Position: rear seat fold-forward seatback
Leather Upholstery: cloth front seat upholstery
Rear Seat Material: vinyl rear seat upholstery

Headliner Material: full cloth headliner

Floor Covering: full vinyl/rubber floor covering

Dashboard Console Insert, Door Panel Insert Combination: metal-look instrument panel insert, door panel insert, console insert

Shift Knob Trim: urethane shift knob

Interior Accents: metal-look interior accents

Cargo Space Trim: carpet cargo space

Trunk Lid: plastic trunk lid/rear cargo door

Cargo Tie Downs: cargo tie-downs

Cargo Light: cargo light

Cargo Tray: cargo tray/organizer

Standard Engine:

Engine 285-hp, 3.3-liter V-6 (regular gas)

Standard Transmission:

Transmission 10-speed automatic w/ OD

**REQUEST FOR COUNCIL ACTION**

Agenda Date: October 28, 2024
To: Members of the City Council
From: Dean Schneider, Public Works Director

AGENDA ITEM: Resolution No. 208-24/25 Approving the Contract for Tree Removal at Pekin Municipal Airport to B.E.B. Excavating Inc.

DESCRIPTION: This resolution is to award the contract for the removal of the Airport's south tree line to comply with FAA requirements. Staff has received three estimates for the removal of trees on the south side of Pekin airport. The first two estimates, from B.E.B. and Topless Tree Service (enclosed), assume the use of a city-owned air curtain. Topless also included an additional charge if the air curtain is not purchased. The last estimate, by Miller and Sons, did not account for the use of an air curtain. Staff recommends awarding the contract to B.E.B, contingent on the approval of the purchase of the air curtain. Staff is recommending awarding this contract to B.E.B. Pending air curtain approval.

If the Council does not approve the purchase of the air curtain tonight, staff will need to resubmit these estimates for bid.

FINANCIAL IMPACT:

Requested Amount: \$300,000.00

Line Item: 100-068-584009

Budgeted Amount: \$300,000.00

Remaining Funds: \$300,000.00

Notes:

Award Type: **Quotes**

REVIEWED BY:

Dean Schneider, Public Works Director
 Katherine Swise, City Attorney
 Eric Dubrowski, Finance Director
 Robert Grogan, Finance Consultant
 John Dossey, City Manager
 Sue McMillan, City Clerk

Approved - 10/23/2024
 Approved - 10/23/2024
 Approved - 10/23/2024
 Approved - 10/24/2024
 Approved - 10/24/2024
 Final Approval - 10/25/2024

Resolution No. 208-24/25 Approving the Contract for Tree Removal at Pekin Municipal Airport to B.E.B. Excavating Inc.

WHEREAS, the City obtained three estimates for the removal of a line of trees on the south side of Pekin Municipal Airport; and

WHEREAS, the tree line must be removed to comply with Federal Aviation Administration standards; and

WHEREAS, B.E.B. Excavating, Inc., submitted the lowest estimate for tree removal; and

WHEREAS, the City Council finds the estimate submitted by B.E.B. Excavating, Inc. is reasonable and responsible.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PEKIN, TAZEWELL COUNTY, ILLINOIS, THAT:

Section 1. The foregoing findings and recitals are found to be true and correct and are incorporated herein.

Section 2. The estimate submitted by B.E.B. Excavating, Inc., for the removal of the south tree line at Pekin Municipal Airport attached hereto as Exhibit A is adopted and approved.

Section 3. The Mayor is authorized to negotiate and execute, and the City Clerk is directed to attest, a contract with B.E.B. Excavating, Inc. for tree removal consistent with the terms of Exhibit A.

RESULT: (0 TO 0)

MOVER: None

SECONDER: None

AYES: None

NAYS: None

ABSTAIN: None

ABSENT:

ADOPTED AND APPROVED at a Regular meeting of the City Council of the City of Pekin this _____ day of _____, 20____.

Mayor

ATTEST:

City Clerk

B.E.B. EXCAVATING, INC.

101 S. BROADWAY PO Box 22
MANITO, IL 61546
PH. (309) 968-9992
EMAIL: BEBINC2010@GMAIL.COM

Estimate

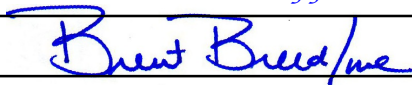
DATE	ESTIMATE #
9/24/2024	458

NAME / ADDRESS

CITY OF PEKIN
111 S CAPITOL ST
PEKIN, IL 61554



PROJECT

DESCRIPTION	UNIT	QTY	RATE	TOTAL
PEKIN AIRPORT - SOUTH TREE LINE CLEAR, PILE, BURN TREE LINE	LF	3,960	4.75	18,810.00
<i>Thank you for the opportunity to bid. We appreciate your business!</i>  Brent Breedlove, President B.E.B. Excavating, Inc.		Subtotal \$18,810.00		
		Sales Tax (0.0%) \$0.00		
		Total \$18,810.00		

Date

Topless Tree Service

25895 E County Road 2560 N
Manito, IL 61546
(309) 256-5784
ml_rasmussen@yahoo.com



Estimate

ADDRESS
City of Pekin
1130 Koch Street
Pekin, IL 61554

ESTIMATE 1298
DATE 10/15/2024

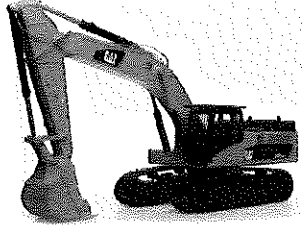
DATE	ACTIVITY	DESCRIPTION	QTY	AMOUNT
	Land Clearing	Pekin Municipal Airport: Removal operations of trees along south property line. Digging of burn pits in specified areas for disposal of debris. Burn pits to be filled and topsoil returned to original locations.	1	36,500.00
	Land Clearing	If air certain is not provided by City of Pekin for burning debris a rental fee for air certain equipment will be added.	1	0.00

TOTAL \$36,500.00

Accepted By

Accepted Date

MILLER & SON CONSTRUCTION CO.



**P.O. Box 289
Mackinaw, IL 61755
(309) 359-8066**

October 18, 2024

Mr. Dean Snyder
City of Pekin
111 S. Capitol St
Pekin, IL 61554

RE: Proposal for Tree Clearing and Burning of Trees at the Pekin Municipal Airport

Miller & Son Construction Co. will clear and burn a tree line approximately 5,000 feet long on the southside of the Pekin Airport property.

An air curtain machine will be used in the burning operation. Fencing that is broken by the tree removal operation will be temporarily replaced with 2 strands of barbed wire. Left over debris from the burning of trees will be removed offsite.

Work includes equipment, labor, supplies, mobilization of equipment, fuel, insurance and bond.

Work does not include permits, licenses, miscellaneous fees, silt fence, erosion control, and dust control.

Miller & Son Construction Co. will do the work for the lump sum of \$ 71,500.00

If you have any questions, please contact me at 309-208-2575.

Please sign below if this proposal is accepted and return it to me.

Jeff Miller
Miller & Son Construction Co.

City of Pekin

Jeffrey V. Miller
Miller & Son Construction Co.

Date

10-21-24
Date

Making The Earth Move Is Our Business

**REQUEST FOR COUNCIL ACTION**

Agenda Date: October 28, 2024
To: Members of the City Council
From:

AGENDA ITEM: Preliminary FY26 Budget Discussion on Police and Fire Pensions

DESCRIPTION:

FINANCIAL IMPACT:

REVIEWED BY:

Katherine Swise, City Attorney	Approved - 10/23/2024
Eric Dubrowski, Finance Director	Approved - 10/23/2024
Robert Grogan, Finance Consultant	Approved - 10/24/2024
John Dossey, City Manager	Approved - 10/24/2024
Sue McMillan, City Clerk	Final Approval - 10/24/2024



City of Pekin Budget Review FY25-26

Police Pension / Fire Pension

October 28, 2024 City Council Meeting

Values per draft funding actuarial valuation as of May 1, 2024

Police Pension

FUNDED STATUS

	Prior Valuation	Current Valuation
Normal Cost	\$916,226	\$872,669
Fair Value of Assets	\$40,739,290	\$43,182,395
Actuarial Value of Assets	\$42,358,370	\$43,821,659
Actuarial Accrued Liability	\$66,287,173	\$70,315,797
Unfunded Actuarial Accrued Liability/(Surplus)	\$23,928,803	\$26,494,138
<u>Percent Funded</u>		
Actuarial Value of Assets	63.90%	62.32%
Fair Value of Assets	61.46%	61.41%

*The Percent
Funded has
Decreased by
1.58% on an
Actuarial Value of
Assets Basis.*

Police Pension

DEVELOPMENT OF THE EMPLOYER NORMAL COST

	Prior Valuation	Current Valuation
Total Normal Cost	\$ 916,226	\$ 872,669
Estimated Member Contributions	(515,028)	(510,260)
Employer Normal Cost	\$ 401,198	\$ 362,409

*At a 100%
Funding Level,
the Normal Cost
Contribution is
Still Required.*

Police Pension

RECOMMENDED CONTRIBUTION BREAKDOWN

	Prior Valuation	Current Valuation
Employer Normal Cost*	\$ 429,282	\$ 387,778
Amortization of Unfunded Accrued Liability/(Surplus)	1,928,532	2,222,893
Recommended Contribution	<u>\$ 2,357,814</u>	<u>\$ 2,610,671</u>

*The
Recommended
Contribution has
Increased by
10.72% from the
Prior Valuation.*

*Employer Normal Cost Contribution includes interest through the end of the Fiscal Year.

Police Pension

RECOMMENDED CONTRIBUTION

	Prior Valuation	Current Valuation
Recommended Contribution	\$2,357,814	\$2,610,671
Expected Payroll	\$5,275,002	\$5,226,175
Recommended Contribution as a Percent of Expected Payroll	44.70%	49.95%

The Recommended Contribution has Increased by \$252,857 from the Prior Valuation.

Police Pension

HISTORICAL ASSET PERFORMANCE

The chart below shows the historical Rates of Return on Investments for both Fair Value of Assets and Actuarial Value of Assets.

	Fair Value of Assets	Actuarial Value of Assets	
FYE 4/30/2024	8.95%	6.26%	
FYE 4/30/2023	4.19%	5.89%	
FYE 4/30/2022	(4.80%)	7.41%	
FYE 4/30/2021	27.93%	9.49%	← January 2021 – State begins the Police Officer’s Pension Investment Fund (PIPF)
FYE 4/30/2020	(0.84%)	4.37%	
FYE 4/30/2019	6.50%	5.72%	
FYE 4/30/2018	7.69%	6.18%	
FYE 4/30/2017	9.67%	5.89%	
FYE 4/30/2016	(1.91%)	5.13%	
FYE 4/30/2015	6.40%	7.00%	
10-Year Arithmetic Average	6.38%	6.33%	
10-Year Geometric Average	6.05%	6.33%	

Police Pension

ALTERNATIVE CONTRIBUTION

	Prior Valuation	Current Valuation
Alternative Contribution	\$1,902,916	\$2,046,356
Expected Payroll	\$5,275,002	\$5,226,175
Alternative Contribution as a Percent of Expected Payroll	36.07%	39.16%

Police Pension

ACTIVE MEMBERS

	Prior Valuation	Current Valuation
Tier I	28	22
Tier II	31	35
Total Active Members	59	57
Total Payroll*	\$ 5,197,046	\$ 5,148,941

*Total Payroll for the current valuation includes assumed 2.25% COLA increases for all active Members, in anticipation of retroactive pay increases upon contract settlement.

Police Pension

INACTIVE MEMBERS

	Prior Valuation	Current Valuation
Terminated Members	12	14
Retired Members	43	45
Disabled Members	2	2
Other Beneficiaries	11	13
Total Inactive Members	68	74

Police Pension

SUMMARY OF MONTHLY BENEFIT PAYMENTS

	Prior Valuation	Current Valuation
Retired Members	\$ 233,221	\$ 252,176
Disabled Members	6,501	6,546
Other Beneficiaries	33,116	42,669
Total Inactive Members	<u>\$ 272,837</u>	<u>\$ 301,391</u>

Police Pension



CITY OF PEKIN POLICY NO. 14

City of Pekin Policy For Funding the Police Pension Fund

Policy

The City of Pekin shall fund the Pekin Police Pension Fund at 103% of the annual actuarial requirements for the fund as determined by an independent actuarial calculation until such time as the funded ratio is equal to or greater than 75% of the funding requirements as determined by the Department of Insurance

Purpose

It is the intention to insure the sound management of the Police Pension Fund's investment portfolio, to control the fund's expenses and to use sound discretion in administering all claims for the funds. Therefore, this policy is adopted to assure the Police Pension fund will continue to receive additional annual funding until the actuarial liability is equal to or greater than 75% of funding requirements in order to provide funded needs and demands for the benefit of its members

Adopted this 10th day of December 2007.

Fire Pension

FUNDED STATUS

	Prior Valuation	Current Valuation
Normal Cost	\$1,116,582	\$1,151,121
Fair Value of Assets	\$32,306,269	\$35,091,099
Actuarial Value of Assets	\$34,554,568	\$35,946,891
Actuarial Accrued Liability	\$80,836,579	\$82,116,271
Unfunded Actuarial Accrued Liability/(Surplus)	\$46,282,011	\$46,169,380
<u>Percent Funded</u>		
Actuarial Value of Assets	42.75%	43.78%
Fair Value of Assets	39.96%	42.73%

*The Percent
Funded has
Increased by 1.03%
on an Actuarial
Value of Assets
Basis.*

Fire Pension

DEVELOPMENT OF THE EMPLOYER NORMAL COST

	Prior Valuation	Current Valuation
Total Normal Cost	\$ 1,116,582	\$ 1,151,121
Estimated Member Contributions	(485,431)	(507,451)
Employer Normal Cost	\$ 631,151	\$ 643,670

*At a 100%
Funding Level,
the Normal Cost
Contribution is
Still Required.*

Fire Pension

RECOMMENDED CONTRIBUTION BREAKDOWN

	Prior Valuation	Current Valuation
Employer Normal Cost*	\$ 675,332	\$ 688,727
Amortization of Unfunded Accrued Liability/(Surplus)	3,816,662	3,980,737
Recommended Contribution	<u>\$ 4,491,994</u>	<u>\$ 4,669,464</u>

*The
Recommended
Contribution has
Increased by
3.95% from the
Prior Valuation.*

*Employer Normal Cost Contribution includes interest through the end of the Fiscal Year.

Fire Pension

RECOMMENDED CONTRIBUTION

	Prior Valuation	Current Valuation
Recommended Contribution	\$4,491,994	\$4,669,464
Expected Payroll	\$5,188,845	\$5,414,671
Recommended Contribution as a Percent of Expected Payroll	86.57%	86.24%

The Recommended Contribution has Increased by \$177,470 from the Prior Valuation.

Fire Pension

HISTORICAL ASSET PERFORMANCE

The chart below shows the historical Rates of Return on Investments for both Fair Value of Assets and Actuarial Value of Assets.

	Fair Value of Assets	Actuarial Value of Assets
FYE 4/30/2024	10.44%	5.70%
FYE 4/30/2023	0.78%	5.22%
FYE 4/30/2022	(5.46%)	7.62%
FYE 4/30/2021	30.98%	11.50%
FYE 4/30/2020	(1.16%)	4.61%
FYE 4/30/2019	6.54%	6.13%
FYE 4/30/2018	8.82%	6.62%
7-Year Arithmetic Average	7.28%	6.77%
7-Year Geometric Average	6.75%	6.75%

← January 2021 – State begins the Firefighter’s Pension Investment Fund (FPIF)

Fire Pension

ALTERNATIVE CONTRIBUTION

	Prior Valuation	Current Valuation
Alternative Contribution	\$3,755,433	\$3,904,626
Expected Payroll	\$5,188,845	\$5,414,671
Alternative Contribution as a Percent of Expected Payroll	72.38%	72.11%

Fire Pension

ACTIVE MEMBERS

	Prior Valuation	Current Valuation
Tier I	24	23
Tier II	32	33
Total Active Members	56	56
Total Payroll	\$ 5,105,875	\$ 5,328,090

Fire Pension

INACTIVE MEMBERS

	Prior Valuation	Current Valuation
Terminated Members	3	4
Retired Members	55	55
Disabled Members	10	10
Other Beneficiaries	19	17
Total Inactive Members	87	86

Fire Pension

SUMMARY OF MONTHLY BENEFIT PAYMENTS

	Prior Valuation	Current Valuation
Retired Members	\$ 304,090	\$ 312,566
Disabled Members	43,101	43,574
Other Beneficiaries	51,273	46,193
Total Inactive Members	<u>\$ 398,464</u>	<u>\$ 402,333</u>

Fire Pension



City of Pekin

CITY OF PEKIN POLICY NO. 7

City of Pekin Policy for Funding the Fire Pension Fund

Policy

The City of Pekin shall fund the Pekin Fire Pension Fund at 105 % of the annual actuarial requirements for the fund as determined by an annual independent actuarial calculation until such time as the funded ratio is equal to or greater than 66.7% of the funding requirements as determined by the Department of Insurance.

Purpose

The Investment Committee of the City has reviewed the past 25 years funding of the fire pension fund and recommended to the City Council and to the fire pension fund to adopt procedures to insure the sound management of the fund's investment portfolio to control the fund's expenses and to use sound discretion in administering all claims for the funds. Therefore, this policy is adopted to assure the fire pension fund will received additional annual funding until the actuarial liability is equal to or greater than 66.7% of funding requirements in order to provided fund needs and demands for the benefit of its members.

Adopted this 8th day of January 2001.

PPRT (Personal Property Replacement Tax)

Are there restrictions on how PPRT money can be used?

If part of the former personal property tax money was used to pay off "debt service," a comparable proportion of the current PPRT money received must go toward this purpose. The same holds true for pension or retirement obligations previously supported by personal property taxes.

Also, any taxing district that levied personal property taxes for another governmental body or school district for tax year 1976 in Cook County or for tax year 1977 in the remainder of the State is required to allocate a proportionate share of their PPRT payment to that governmental body or school district. This also includes proportionate shares paid to library districts and cemetery districts.

After these obligations have been satisfied, the remaining money can be used for the same purposes as the money the district raised through real estate taxes.

		2025	2024	24 to 25
DISTRICT NAME	DISTRICT NUMBER	FISCAL YEAR ESTIMATE	FISCAL YEAR PAYMENT TOTALS	Calculated Change
TAZEWELL COUNTY	0901010090	2,038,535.00	3,025,536.22	\$ (987,001)
ARMINGTON VILLAGE	0902400003	6,541.00	9,708.13	\$ (3,167)
CREVE COEUR VILLAGE	0902400020	60,078.00	89,165.71	\$ (29,088)
DEER CREEK VILLAGE	0902400022	1,997.00	2,963.59	\$ (967)
DELAVAN CITY	0902400023	10,797.00	16,024.61	\$ (5,228)
EAST PEORIA CITY	0902400025	1,943,494.00	2,884,478.38	\$ (940,984)
GREEN VALLEY VILLAGE	0902400034	2,122.00	3,148.76	\$ (1,027)
HOPEDALE VILLAGE	0902400037	10,732.00	15,927.69	\$ (5,196)
MACKINAW VILLAGE	0902400047	15,029.00	22,306.27	\$ (7,277)
MARQUETTE HEIGHTS CITY	0902400050	5,590.00	8,296.46	\$ (2,706)
MINIER VILLAGE	0902400052	16,663.00	24,730.43	\$ (8,067)
MORTON VILLAGE	0902400054	327,470.00	486,022.14	\$ (158,552)
PEKIN CITY	0902400064	1,988,137.00	2,950,736.09	\$ (962,599)
NORTH PEKIN VILLAGE	0902400070	17,367.00	25,776.18	\$ (8,409)
SOUTH PEKIN VILLAGE	0902400079	10,154.00	15,069.99	\$ (4,916)
TREMONT VILLAGE	0902400087	17,598.00	26,118.96	\$ (8,521)
WASHINGTON CITY	0902400091	69,052.00	102,485.53	\$ (33,434)
BOYNTON TOWNSHIP	0903020009	305.00	452.67	\$ (148)
CINCINNATI TOWNSHIP	0903020017	38,740.00	57,496.97	\$ (18,757)
DEER CREEK TOWNSHIP	0903020022	2,635.00	3,911.00	\$ (1,276)
DELAVAN TOWNSHIP	0903020024	26,687.00	39,608.01	\$ (12,921)
DILLON TOWNSHIP	0903020026	779.00	1,155.63	\$ (377)
ELM GROVE TOWNSHIP	0903020028	16,793.00	24,924.24	\$ (8,131)
FONDULAC TOWNSHIP	0903020030	202,723.00	300,875.41	\$ (98,152)
GROVELAND TOWNSHIP	0903020033	6,637.00	9,849.87	\$ (3,213)
HITTLE TOWNSHIP	0903020037	5,456.00	8,098.30	\$ (2,642)
HOPEDALE TOWNSHIP	0903020039	1,974.00	2,930.36	\$ (956)
LITTLE MACKINAW TOWNSHIP	0903020044	4,711.00	6,991.81	\$ (2,281)
MACKINAW TOWNSHIP	0903020047	11,575.00	17,178.83	\$ (5,604)
MALONE TOWNSHIP	0903020049	937.00	1,389.96	\$ (453)
MORTON TOWNSHIP	0903020054	22,578.00	33,510.03	\$ (10,932)
PEKIN TOWNSHIP	0903020064	22,207.00	32,958.95	\$ (10,752)
SAND PRAIRIE TOWNSHIP	0903020075	4,410.00	6,544.87	\$ (2,135)
SPRING LAKE TOWNSHIP	0903020079	2,538.00	3,766.36	\$ (1,228)
TREMONT TOWNSHIP	0903020086	4,738.00	7,032.31	\$ (2,294)
WASHINGTON TOWNSHIP	0903020091	33,713.00	50,036.50	\$ (16,324)

FFF-DDD- 412000	PPR Tax Collections	State Fiscal 2025	State Fiscal 2024
B Police Pension 941-941-559400	2.08%	\$41,353.25	\$61,375.31
2.08% of Budgeted Pension Payments			
C Fire Pension 944-944-559400	2.44%	\$48,510.54	\$71,997.96
2.44% of Budgeted Pension Payments			
Library	7.94%	\$157,858.08	\$234,288.45
7.94% of each distribution			
Any Municipal Fund that levied a 1978 Personal Property Tax	87.54%	\$1,740,415.13	\$2,583,074.37
[Consolidated in General Fund]			
STATE DISTRIBUTION		\$1,988,137.00	\$2,950,736.09

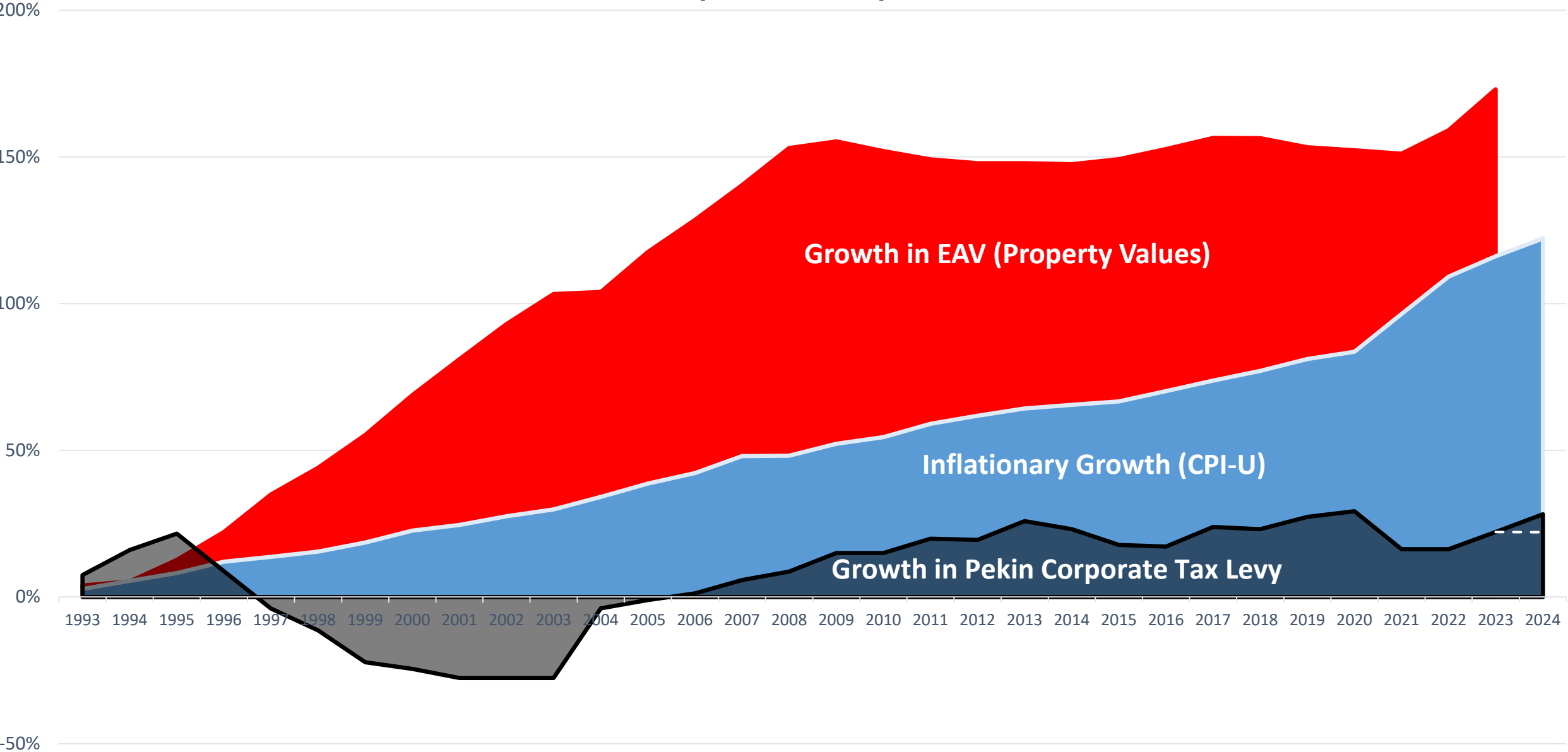
Real Estate Tax Levy

TAX YEAR	TAX COLLECTION YEAR	POLICE PENSION	FIRE PENSION	IMRF	CORP	POLICE	FIRE	Total City	% Change from Prior Year	LIBRARY	Library Bonds	Total Library	% Change from Prior Year
1992	1993	572,380	732,000			721,980	619,780	4,040,000		425,000		425,000	
2001	2002	690,000	1,100,000			567,750	567,750	2,925,500	-4.08%	602,000		602,000	2.99%
2002	2003	660,000	1,150,000			597,750	517,750	2,925,500	0.00%	613,187		613,187	1.86%
2003	2004	678,500	1,182,250			579,250	485,500	2,925,500	0.00%	674,500		674,500	10.00%
2004	2005	798,825	1,367,350			859,613	859,612	3,885,400	32.81%	754,500		754,500	11.86%
2005	2006	897,198	1,382,201			859,613	859,612	3,998,624	2.91%	754,500		754,500	0.00%
2006	2007	912,833	1,457,738			859,613	859,612	4,089,796	2.28%	900,704		900,704	19.38%
2007	2008	980,991	1,512,919			889,795	889,795	4,273,500	4.49%	937,000		937,000	4.03%
2008	2009	840,749	1,457,247			1,045,597	1,045,597	4,389,190	2.71%	974,054		974,054	3.95%
2009	2010	1,116,695	1,807,071			860,837	860,837	4,645,440	5.84%	1,022,756		1,022,756	5.00%
2010	2011	1,341,733	2,170,230	474,885	658,592			4,645,440	0.00%	1,022,756		1,022,756	0.00%
2011	2012	1,366,304	2,221,363	498,626	757,381			4,843,674	4.27%	1,048,325		1,048,325	2.50%
2012	2013	1,650,000	2,300,000	754,154	123,335			4,827,489	-0.33%	1,064,500		1,064,500	1.54%
2013	2014	1,398,545	1,956,641	639,718	1,090,000			5,084,904	5.33%	1,095,530		1,095,530	2.91%
2014	2015	1,482,458	2,190,515	658,170	642,072			4,973,215	-2.20%	1,095,530		1,095,530	0.00%
2015	2016	1,526,932	2,300,041	719,190	210,000			4,756,163	-4.36%	1,022,530	399,100	1,421,630	29.77%
2016	2017	1,553,500	2,382,000	742,923	55,000			4,733,423	-0.48%	1,044,140	402,000	1,446,140	1.72%
2017	2018	1,745,600	2,954,100	304,172				5,003,872	5.71%	1,076,490	402,000	1,478,490	2.24%
2018	2019	1,792,937	3,181,000					4,973,937	-0.60%	1,106,425	402,000	1,508,425	2.02%
2019	2020	1,853,893	3,289,148					5,143,041	3.40%	1,133,292	400,500	1,533,792	1.68%
2020	2021	1,882,357	3,339,650					5,222,007	1.54%	1,154,750	406,925	1,561,675	1.82%
2021	2022				4,699,809			4,699,809	-10.00%	1,555,800		1,555,800	-0.38%
2022	2023				4,699,812			4,699,812	0.00%	1,217,300	402,611	1,619,911	4.12%
2023	2024				4,934,332			4,934,332	4.99%	1,272,016	407,055	1,679,071	3.65%

	Tax Year	Levy
What	2024	5,180,555
increases	2025	5,439,065
would do	2026	5,710,474

Note:	1992 City Levy compared to 2023	22.14%
	1992 Library Levy compared to 2023	295.08%
	1992 CPI compared to 2023 CPI	116.17%

City of Pekin Tax Levy vs. Inflation vs. Growth in Property Value (1992 Base)



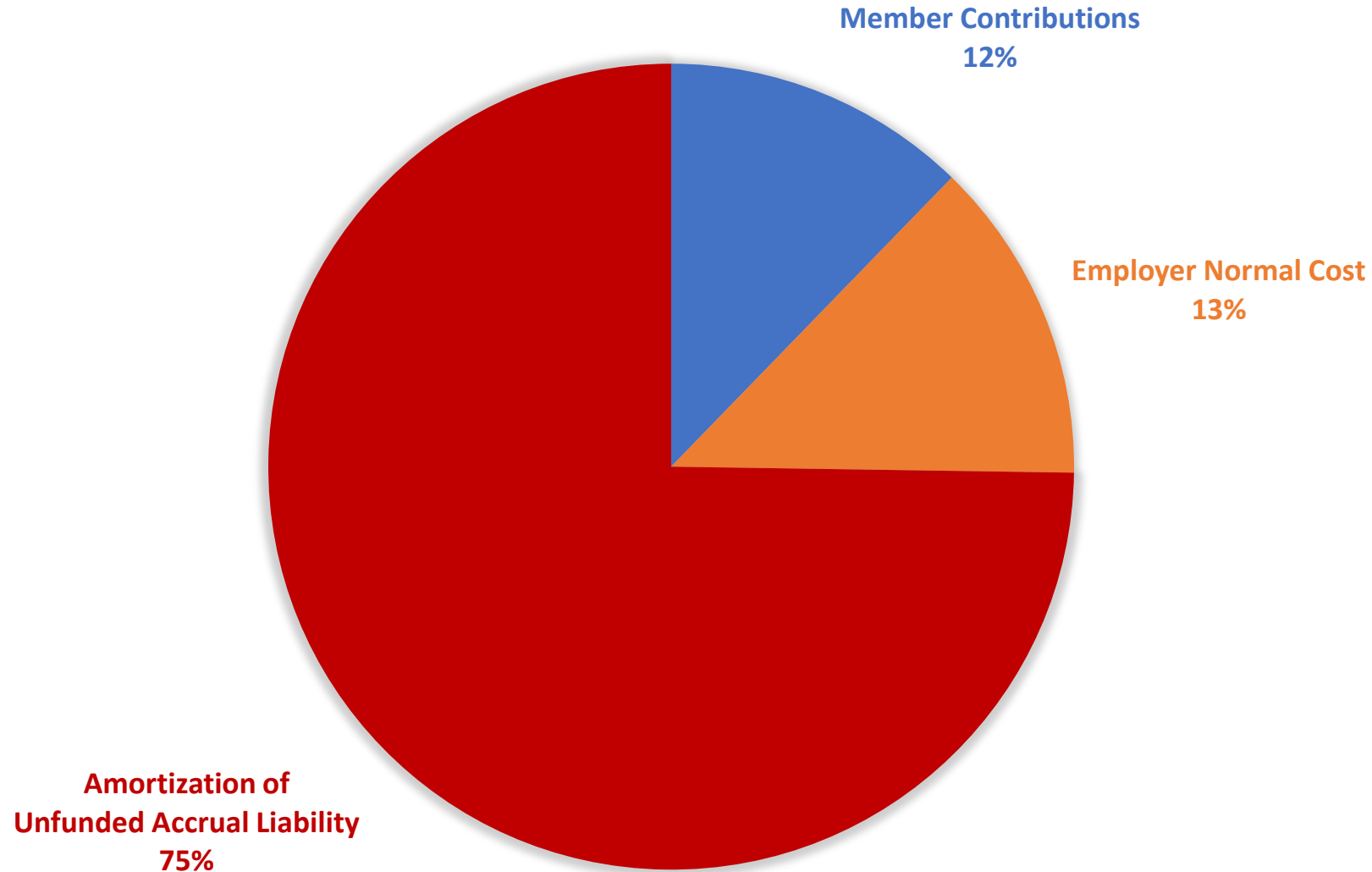
City of Pekin - Pension Funding Analysis

	<u>Fire FY26</u>	<u>Police FY26</u>	<u>Pensions Total</u>	
Estimate of the City's required contribution by Lauterbach and Amen 2024 Actuarial Report				
Statutory Minimum Contribution (to achieve 90% funding by 2040)	\$ 3,904,626	\$ 2,046,356	\$ 5,950,982	
City Policy Contribution (5% / 3% over requirement)	4,099,857	2,107,747	6,207,604	
Actuarial Recommended Contribution (to achieve 100% funding by 2040)	4,669,464	2,610,671	7,280,135	
 City Funds Dedicated to Pension Payments:				
	<u>Est FY 26</u>	<u>Est FY 26</u>	<u>Total</u>	<u>Total w/ 4.99% Increase</u>
Replacement P/p Tax - State	\$ 48,511	\$ 41,353	\$ 89,864	\$ 89,864
Transfer From General Fund:				
Video Gaming Fees (Clerk)			200,000	200,000
Gen Ops Transfer - Cannabis Tax			190,000	190,000
Gen Ops Transfer - RE Taxes			4,934,332	5,180,555
Gen Ops Transfer - Other Sources (GF)			793,408	1,619,716
TOTAL	\$ 48,511	\$ 41,353	\$ 6,207,604	\$ 7,280,135

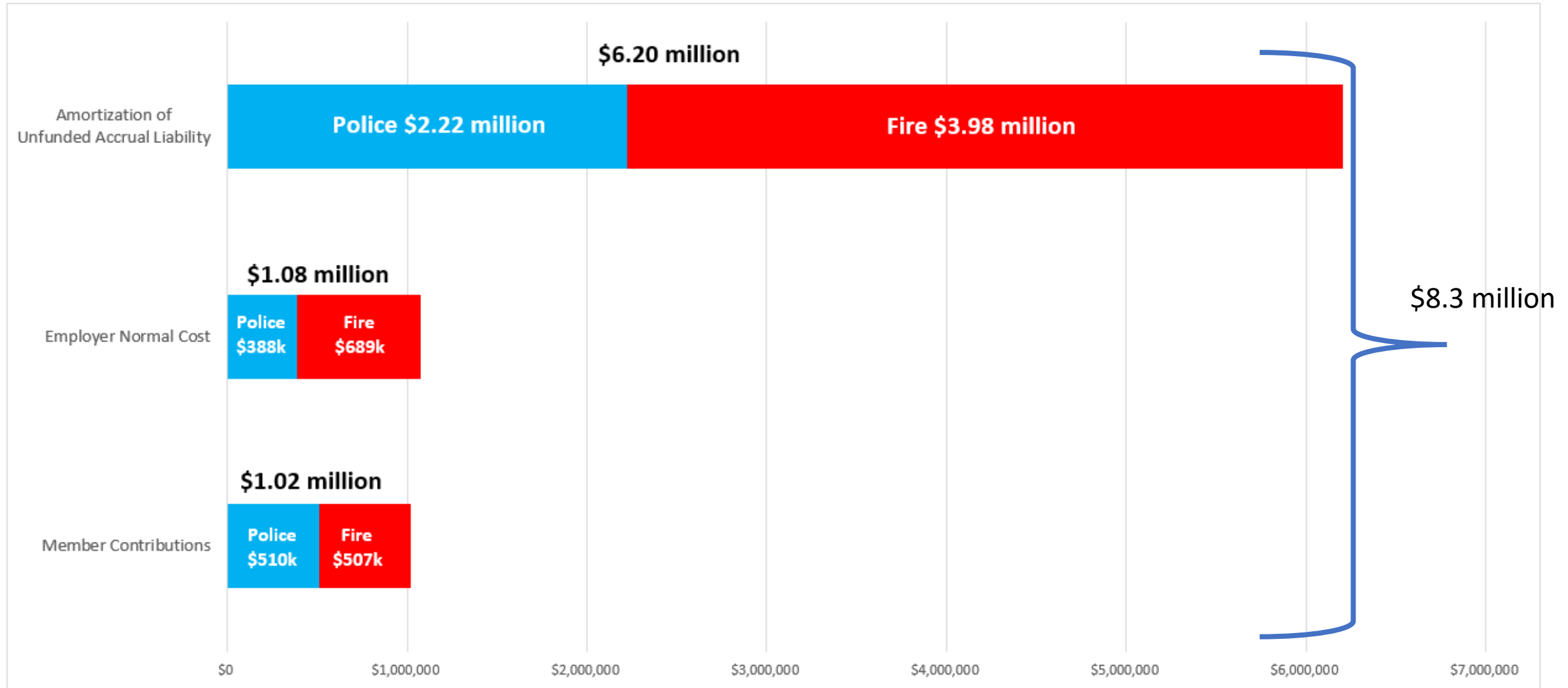
Funding per the City's Pension Funding Policy (5% / 3% over the required amount)

Funding per the actuarially recommended Contribution (achieves 100% funding by 2040)

Why do these pensions cost so much?



Why do these pensions cost so much?



How much will a 4.99% tax levy increase cost me?



Home Value	Increase in Annual Tax Bill	Monthly Cost
\$50,000	\$5.50	\$0.46
\$100,000	\$14.09	\$1.17
\$150,000	\$22.68	\$1.89
\$200,000	\$31.28	\$2.61
\$250,000	\$39.87	\$3.32

LAW OFFICES
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October 21, 2024

Mary Burress, Mayor
City of Pekin
111 South Capitol Street
Pekin, Illinois 61554

Via E-Mail: mburress@ci.pekin.il.us

Re: City of Pekin Police Pension Fund – Tax Levy

Mayor Burress,

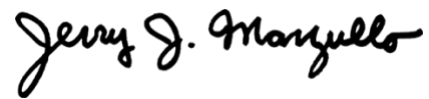
The undersigned is legal counsel for the Pekin Police Pension Board. Section 3-143 of the Pension Code requires the Pension Board to annually certify the amount necessary for the City to meet its required contribution to the pension fund pursuant to Section 3-125 and 3-127 of the Pension Code.

Pursuant to the actuarial report issued by Lauterbach and Amen, LLP, on September 27th, 2024, the Fund adopted the City's Tax Levy for the Pekin Police Pension Fund for the upcoming tax year as **\$2,610,671**. The Pension Board voted to certify this amount as the recommended Tax Levy for the police pension fund. Enclosed for your review is a copy of the actuarial report. Please notify the Pension Board or me if the City will not be levying the certified amount. Furthermore, enclosed for the City is the required Municipal Compliance Report.

As always, the Pension Board thanks the City for its commitment to properly fund the police pension fund. Please contact me if you have any questions regarding this matter.

Mary Burress, Mayor
City of Pekin
October 21, 2024
Page (2)

Sincerely,

A handwritten signature in black ink that reads "Jerry J. Marzullo". The signature is written in a cursive, flowing style.

Jerry J. Marzullo, Esq.

Cc: Pekin Police Pension Fund

PEKIN POLICE PENSION FUND

FUNDING ACTUARIAL VALUATION AS OF MAY 1, 2024



FOR THE CONTRIBUTION YEAR
MAY 1, 2024 TO APRIL 30, 2025

668 N. River Road
Naperville, IL 60563
Phone: 630.393.1483
Fax: 630.393.2516
lauterbachamen.com

Actuarial Funding Report



Lauterbach & Amen, LLP

CERTIFIED PUBLIC ACCOUNTANTS

PEKIN POLICE PENSION FUND

Contribution Year Ending: April 30, 2025

Actuarial Valuation Date: May 1, 2024

Data Date: April 30, 2024

Contact:

Todd A. Schroeder
Partner
September 27, 2024

LAUTERBACH & AMEN, LLP



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ACTUARIAL CERTIFICATION

This report documents the results of the Actuarial Valuation for the Pekin Police Pension Fund. The information was prepared for use by the Pekin Police Pension Fund and the City of Pekin, Illinois for determining the Recommended Contribution, under the selected Funding Policy, and the Alternative Contribution for the Contribution Year May 1, 2024 to April 30, 2025. It is not intended or suitable for other purposes. Determinations for purposes other than the Employer's Actuarial Recommended Contribution may be significantly different from the results herein.

The results in this report are based on the demographic data and financial information submitted by the Pekin Police Pension Fund, and may include results from the prior Actuary. We did not prepare the Actuarial Valuations for the years prior to May 1, 2014. Those valuations were prepared by the prior Actuary whose reports have been furnished to us, and our disclosures are based on those reports. An audit of the prior Actuary's results was not performed, but high-level reviews were completed for general reasonableness, as appropriate, based on the purpose of this valuation. The accuracy of the results is dependent on the precision and completeness of the underlying information.

In addition, the results of the Actuarial Valuation involve certain risks and uncertainty as they are based on future assumptions, market conditions, and events that may never materialize as assumed. For this reason, certain assumptions and future results may be materially different than those presented in this report. See the *Management Summary* section of this report for a more detailed discussion of the Defined Benefit Plan Risks, as well as the limitations of this Actuarial Valuation on assessing those risks. We are not aware of any known events subsequent to the Actuarial Valuation Date, which are not reflected in this report but should be valued, that may materially impact the results.

The valuation results summarized in this report involve actuarial calculations that require assumptions about future events. The Pekin Police Pension Fund selected certain assumptions, while others were the result of guidance and/or judgment from the Plan's Actuary or Advisors. We believe that the assumptions used in this valuation are reasonable and appropriate for the purposes for which they have been used. The selected assumptions represent our best estimate of the anticipated long-term experience of the Plan, and meet the guidelines set forth in the Actuarial Standards of Practice.

In preparing the results, our Actuaries used commercially available software (ProVal) developed by Winklevoss Technologies, LLC. This software is widely used for the purpose of performing Actuarial Valuations. Our Actuaries coded the plan provisions, assumptions, methods, and demographic data summarized in this report, and reviewed the liability and cost outputs for reasonableness. We are not aware of any material weaknesses or limitations in the software, and have determined it is appropriate for performing this valuation.





To the best of our knowledge, all calculations are in accordance with the applicable funding requirements, and the procedures followed and presentation of results conform to generally accepted actuarial principles and practices as prescribed by the Actuarial Standards Board. The undersigned consultants of Lauterbach & Amen, LLP, with actuarial credentials, meet the Qualification Standards of the American Academy of Actuaries to render this Actuarial Certification. There is no relationship between the Pekin Police Pension Fund and Lauterbach & Amen, LLP that impairs our objectivity.

Respectfully Submitted,
LAUTERBACH & AMEN, LLP

Todd A. Schroeder, ASA, FCA, EA, MAAA

Robert L. Rietz, Jr., FCA, EA, MAAA





MANAGEMENT SUMMARY

Recommended Contribution

Funded Status

Management Summary – Comments and Analysis

Actuarial Recommended Contribution – Reconciliation

MANAGEMENT SUMMARY

RECOMMENDED CONTRIBUTION

	Prior Valuation	Current Valuation
Recommended Contribution	\$2,357,814	\$2,610,671
Expected Payroll	\$5,275,002	\$5,226,175
Recommended Contribution as a Percent of Expected Payroll	44.70%	49.95%

*The Recommended
Contribution has
Increased by
\$252,857 from the
Prior Valuation.*

FUNDED STATUS

	Prior Valuation	Current Valuation
Normal Cost	\$916,226	\$872,669
Fair Value of Assets	\$40,739,290	\$43,182,395
Actuarial Value of Assets	\$42,358,370	\$43,821,659
Actuarial Accrued Liability	\$66,287,173	\$70,315,797
Unfunded Actuarial Accrued Liability/(Surplus)	\$23,928,803	\$26,494,138
<u>Percent Funded</u>		
Actuarial Value of Assets	63.90%	62.32%
Fair Value of Assets	61.46%	61.41%

*The Percent
Funded has
Decreased by
1.58% on an
Actuarial Value of
Assets Basis.*



MANAGEMENT SUMMARY

MANAGEMENT SUMMARY – COMMENTS AND ANALYSIS

Contribution Results

The Recommended Contribution is based on the selected Funding Policy and methods that are outlined in the *Actuarial Funding Policies* section of this report.

“Contribution Risk” is defined by the Actuarial Standards of Practice as the potential for actual future contributions to deviate from expected future contributions. For example, when actual contributions are not made in accordance to the Plan’s Funding Policy, or when future experience deviates materially from assumed. While it is essential for the Actuary and Plan Sponsor to collaborate on implementing a sound and financially feasible Funding Policy, it is important to note that the Actuary is not required, and is not in the position to, evaluate the ability or willingness of the Plan Sponsor to make the Recommended Contribution under the selected Funding Policy.

As a result, while Contribution Risk may be a significant source of risk for the Plan, this Actuarial Valuation makes no attempt to assess the impact of future contributions falling short of those recommended under the selected Funding Policy. Notwithstanding the above, see the *Actuarial Recommended Contribution – Reconciliation* section of this report for the impact on the current Recommended Contribution of any contribution shortfalls or excesses from the prior year.

Defined Benefit Plan Risks

Asset Growth:

Pension funding involves preparing Fund assets to pay for benefits when Members retire. During their working careers, assets grow with contributions and investment earnings; and then, the Pension Fund distributes assets in retirement. Based on the Plan’s current mix of Members and Funded Status, the Plan should experience positive asset growth, on average, if the Recommended Contributions are made and expected investment earnings come in. In the current year, the Fund asset growth was positive by approximately \$2,443,100.

Asset growth is important in the long-term. Long-term cash flow out of the Pension Fund is primarily benefit payments, and expenses are a smaller portion. The Plan should monitor the impact of expected benefit payments on future asset growth. We assess and project all future benefit payments as part of the determination of liability. The assessment is made on all current Members of the Fund, both active and inactive. For active Members, the assessment includes the probability that Members terminate or retire and begin receiving benefits. In the next 5 years, benefit payments are anticipated to increase 20-25%, or approximately \$829,400. In the next 10 years, the expected increase in benefit payments is 40-45%, or approximately \$1,594,200. The estimated increase in benefit payments is being compared against the benefits paid to inactive Members during the fiscal year, excluding any refunds of Member Contributions.

Furthermore, plans with a large number of inactive Members have an increased “Longevity Risk”. Longevity Risk is the possibility that inactive Members may live longer than projected by the Plan’s mortality assumption. As shown in the previous paragraph, benefit payments are expected to increase over



MANAGEMENT SUMMARY

the next 5-year and 10-year horizons. The projected increases assume that current inactive Members pass away according to the Plan's mortality assumption. To the extent that current inactive Members live longer than expected, the future 5-year and 10-year benefit projections may be larger than the amounts disclosed in the previous paragraph. Higher levels of benefit payments, payable for a longer period of time, may cause a significant strain on the Plan's cash flow, future Recommended Contributions, and may lead to Plan insolvency.

Unfunded Liability:

Unfunded Liability represents the financial shortfall of the Actuarial Value of Assets compared to the Actuarial Accrued Liability. To the extent that Unfunded Liability exists, the Plan is losing potential investment earnings due to the financial shortfall. Contributions towards Unfunded Liability pay for the lost investment earnings, as well as the outstanding unfunded amount. If payments towards Unfunded Liability are not made, the Unfunded Liability will grow.

In the early 1990s, many Pension Funds in Illinois adopted an increasing payment towards Unfunded Liability due to a change in legislation. The initial payment decreased, and future payments are anticipated to increase annually after that. In many situations, payments early on were less than the interest on Unfunded Liability, which means that Unfunded Liability increased even though contributions were made at the recommended level.

The current Recommended Contribution includes a payment towards Unfunded Liability that is approximately \$368,300 greater than the interest on Unfunded Liability. All else being equal, and contributions being made, Unfunded Liability is expected to decrease. The Employer and Fund should anticipate improvement in the current Percent Funded in the short-term. The Employer and Fund should understand this impact as we progress forward to manage expectations.

Actuarial Value of Assets:

The Pension Fund smooths investment returns that vary from expectations over a 5-year period. The intention over time is that investment returns for purposes of funding recommendations are a combination of several years. The impact is intended to smooth out the volatility of Recommended Contributions over time, but not necessarily increase or decrease the level of contributions over the long-term.

When investment returns are smoothed, there are always gains or losses on the Fair Value of Assets that are going to be deferred for current funding purposes, and recognized in future years. Currently, the Pension Fund is deferring approximately \$639,300 in losses on the Fair Value of Assets. These are asset losses that will be recognized in upcoming periods, independent of the future performance of the Fair Value of Assets.

Cash Flow Risk:

Assets, liabilities, and Funded Status are good metrics to monitor over time to assess the progress of the Funding Policy. However, these metrics may provide limited forward-looking insights. Specifically, the



MANAGEMENT SUMMARY

maturity of a Pension Fund can pose certain risks that often cannot be assessed with a point-in-time metric such as Percent Funded.

For example, two different Pension Funds could have the same Percent Funded, but have completely different risk profiles. One Fund might mostly cover active Members with little to no Members in pay status, whereas a second Fund might mostly cover inactive Members with a significant level of annual benefit payments. The latter Fund has a greater “Cash Flow Risk”, i.e. a more significant chance that negative cash flows could lead to a deteriorating, rather than improving, Percent Funded over time.

It is important to note that, in general, positive net cash flows are good, but also need to be sufficient to cover the growth in the liabilities (i.e. the Normal Cost as well as interest on the Actuarial Accrued Liability). Typically, when cash flows are assumed to be insufficient to cover the growth in liabilities, the Percent Funded will decline, while future Recommended Contributions will increase.

For this Plan, the Fair Value of Assets is less than the Actuarial Accrued Liability for inactive Members. The Fund assets and anticipated investment earnings are not sufficient to cover the benefits payable to the current inactive Members. In addition, there is currently no money set aside for active Member liability. There are two consequences. First, we are limiting the impact of investment earnings on accruing money for the active Members due to utilizing those dollars to pay for the current inactive Members. Second, there is Cash Flow Risk that exists in that a higher portion of the assets is needed to keep up with cash flow out for benefit payments, and a higher relative investment return is required to keep cash flow positive in any given year.

Benefit Payment Risk:

Ideally, plans in a sound financial position will have the ratio of annual benefits payments to the Fair Value of Assets to be less than the Expected Rate of Return on Investments assumption (i.e., 7.00%). Theoretically, in this case it can be considered that investment returns will fully cover the annual benefit payments, and therefore, all Employer and Member Contributions made to the Fund will be used to pay for future benefit accruals and pay down the existing Unfunded Liability. To the extent that the ratio of the annual benefit payments to the Fair Value of Assets increases to above the Expected Rate of Return on Investments assumption, the Plan may experience some additional risks, such as the need to keep assets in more liquid investments, inability to pay down Unfunded Liability, and may lead to Plan insolvency.

As of the Valuation Date, the Pekin Police Pension Fund has a ratio of benefit payments to the Fair Value of Assets of 8.28%. In this case, a portion of the Employer Contributions are being used to pay the annual benefit payments creating Benefit Payment Risk and Cash Flow Risk. The Percent Funded of the Plan may not grow as quickly as expected under the current Funding Policy, since the amortization payment towards the Unfunded Liability is not being fully realized. As shown in the *Asset Growth* section of this report, the 5-year and 10-year horizons of future benefit payments are expected to increase. The Plan Sponsor should monitor the percentage of annual benefit payments to the Fair Value of Assets and consider changing the Funding Policy if this ratio continues to increase.



MANAGEMENT SUMMARY

Fund Assets

The results in this report are based on the assets held in the Pension Fund. Assets consist of funds held for investment and for benefit payments as of the Actuarial Valuation Date. In addition, assets may be adjusted for other events representing dollars that are reasonably expected to be paid out from the Pension Fund or deposited into the Pension Fund after the Actuarial Valuation Date as well.

The current Fund assets are unaudited. As of the date of this report, the audit of the Fund assets is not complete, not available, or has not been provided.

The current Fund assets are based on the year-end financials as prepared by the Pension Fund Accountant. The year-end financials represent a full accrual version of the fiduciary fund as of the end of the Fiscal Year, prepared in preparation for the audit. The changes to the fund cash balance as of the Fiscal Year End are non-cash items that can include accrued interest, due/unpaid expenses, prepaids, and other adjustments.

*The Fund
Assets Used in
this Report
are
Unaudited.*

The Actuarial Value of Assets under the Funding Policy is equal to the Fair Value of Assets, with unexpected gains and losses smoothed over 5 years. More detail on the Actuarial Value of Assets can be found in the *Actuarial Funding Policies* section of this report.



MANAGEMENT SUMMARY

Demographic Data

Demographic factors can change from year to year within the Pension Fund. Changes in this category include hiring new Members, Members retiring or becoming disabled, inactive Members passing away, and other changes. Demographic changes can cause an actuarial gain (contribution that is less than expected compared to the prior year) or an actuarial loss (contribution that is greater than expected compared to the prior year).

Demographic gains and losses occur when the assumptions over the one-year period for Member changes do not meet our long-term expectation. For example, if no Members become disabled during the year, we would expect a liability gain. If more Members become disabled than anticipated during the year, we would expect a liability loss. Generally, we expect short-term fluctuations in demographic experience to create gains or losses of 1%-3% of the Actuarial Accrued Liability in any given year, but to balance out in the long-term.

“Demographic Risk” occurs when Plan demographic experience differs significantly from expected. Similar to Longevity Risk discussed previously, additional risk is created when demographic experience differs from the assumed rates of disability, retirement, or termination. Under the chosen assumptions, actuarial gains and/or losses will always occur, as the assumptions will never be exactly realized. However, the magnitude of the gain and/or loss and its influence on the Recommended Contribution largely depends on the size of the Plan.

A key Demographic Risk is mortality improvement differing from expected. While the actuarial assumptions reflect small, continuous improvements in mortality experience and these assumptions are refined upon the completion of each actuarial experience study, the risk arises because there is a possibility of a sudden shift in mortality experience. This report reflects the impact of COVID-19 experience that has been accounted for in the underlying demographic data. This report does not reflect the ongoing impact of COVID-19, which is likely to influence demographic and economic experience, at least in the short-term. We will continue to monitor these developments and their impact on the Plan. Actual future experience will be reflected in each subsequent Actuarial Valuation, as experience emerges.

Based on the number of active Members in the Plan, the Recommended Contribution has a low risk of having a significant increase due to demographic experience. For example, 1 new disabled Member would typically generate a substantial increase to the Actuarial Accrued Liability. However, due to the size of the Plan, there is an appropriate means to absorb demographic losses without causing a significant increase to the Recommended Contribution.

In the current report, the key demographic changes were as follows:

New Hires: There were 6 Members of the Fund who were hired during the year. When a Member is admitted to the Pension Fund, the Employer Contribution will increase to reflect the new Member. The increase in the Recommended Contribution in the current year due to the new Member experience is approximately \$31,300.



MANAGEMENT SUMMARY

Retirement: There were 4 Members of the Fund who retired during the year. When a Member retires, the Normal Cost will decrease. Any change in the Actuarial Accrued Liability will be considered when determining the amount to pay towards Unfunded Liability each year. The increase in the Recommended Contribution in the current year due to the retirement experience is approximately \$74,800.

Termination: There were 3 Members of the Fund who terminated employment during the year. The Fund may be obligated to pay a benefit or a refund of Member Contributions to the Members in the future. The decrease in the Recommended Contribution in the current year due to the termination experience is approximately \$28,400.

Mortality: There were 3 Members of the Fund who passed away during the year, 2 of whom had an eligible surviving spouse. When a Member passes away, the Fund liability will decrease as the Pension Fund will no longer make future payments to the member. If there is an eligible surviving spouse, the Fund liability will increase to represent the value of the expected payments that will be made to the spouse.

As inactive Members age and continue to collect benefits, the Fund liability will also increase. In the current year, there were 54 inactive Members who maintained their benefit collection status throughout the year. The net decrease in the Recommended Contribution in the current year due to the mortality experience is approximately \$8,900.

Salary Increases: As the current contract is in negotiations, a 2.25% COLA increase was applied to all active Member salaries in anticipation of retroactive pay increases upon contract settlement. Salary increases were greater than anticipated in the current year. This caused an increase in the Recommended Contribution in the current year of approximately \$54,400.

Assumption Changes

The assumptions were not changed from the prior valuation.

Funding Policy Changes

The Funding Policy was not changed from the prior valuation.

Output Smoothing

Contributions are determined annually by allocating dollars over a specified period of time. Procedures that are used to allocate contributions over a period of time may include asset smoothing, amortization period, and output smoothing. Each procedure becomes part of the Actuarial Methodology. Output smoothing involves measuring the impact of a specific result on a contribution and recognizing the result. The final contribution should maintain a reasonable relationship to the full Actuarially Determined Contribution.

The current results shown throughout the report reflect the full Actuarially Determined Contribution.



MANAGEMENT SUMMARY

ACTUARIAL RECOMMENDED CONTRIBUTION – RECONCILIATION

Actuarial Accrued Liability is expected to increase each year for both interest for the year and as active Members earn additional service years towards retirement. Similarly, Actuarial Accrued Liability is expected to decrease when the Fund pays benefits to inactive Members.

Contributions are expected to increase as expected pay increases under the Funding Policy for the Fund.

	Actuarial Liability	Recommended Contribution
Prior Valuation	\$ 66,287,173	\$ 2,357,814
Expected Changes	2,151,555	70,735
Initial Expected Current Valuation	<u>\$ 68,438,728</u>	<u>\$ 2,428,549</u>

Other increases or decreases in Actuarial Accrued Liability (key changes noted below) will increase or decrease the amount of Unfunded Liability in the Plan. To the extent that Unfunded Liability increases or decreases unexpectedly, the contribution towards Unfunded Liability will also change unexpectedly.

	Actuarial Liability	Recommended Contribution
Salary Increases Greater than Expected	\$ 569,720	\$ 54,444
Actuarial Experience	1,307,349	68,044
Investment Return Less than Expected*	-	22,631
Contributions Less than Expected	-	37,003
Total Increase/(Decrease)	<u>\$ 1,877,069</u>	<u>\$ 182,122</u>
Current Valuation	<u>\$ 70,315,797</u>	<u>\$ 2,610,671</u>

*Impact on the Recommended Contribution due to investment return is on an Actuarial Value of Assets basis.

The Actuarial Experience can be attributable to several factors including, but not limited to, demographic changes and benefit payment experience compared to expectation. Key demographic changes were discussed in the *Demographic Data* section of this report.





VALUATION OF FUND ASSETS

Fair Value of Assets
Fair Value of Assets (Gain)/Loss
Development of the Actuarial Value of Assets
Actuarial Value of Assets (Gain)/Loss
Historical Asset Performance

VALUATION OF FUND ASSETS

FAIR VALUE OF ASSETS

Statement of Assets

	Prior Valuation	Current Valuation
Cash and Cash Equivalents	\$ 314,963	\$ 354,997
Money Market	2,018,285	253
Pooled Investment Accounts	38,406,835	42,816,252
Receivables (Net of Payables)	(793)	10,893
Total Fair Value of Assets	<u>\$ 40,739,290</u>	<u>\$ 43,182,395</u>

The Total Fair Value of Assets has Increased by Approximately \$2,443,100 from the Prior Valuation.

Statement of Changes in Assets

Total Fair Value of Assets - Prior Valuation	\$ 40,739,290
Plus - Employer Contributions	1,908,630
Plus - Member Contributions	523,178
Plus - Return on Investments	3,675,741
Less - Benefit Payments and Refunds	(3,582,613)
Less - Other Expenses	<u>(81,831)</u>
Total Fair Value of Assets - Current Valuation	<u>\$ 43,182,395</u>

The Rate of Return on Investments on a Fair Value of Assets Basis for the Fund was Approximately 8.95% Net of Administrative Expense.

The Rate of Return on Investments shown above has been determined as a percent of the average of the prior and current Fair Value of Assets on the Statement of Changes in Assets. The Return on Investments is net of Other Expenses, and has been excluded from the Total Fair Value of Assets at the end of the Fiscal Year for this calculation.



VALUATION OF FUND ASSETS

FAIR VALUE OF ASSETS (GAIN)/LOSS

Current Year (Gain)/Loss on Fair Value of Assets

Total Fair Value of Assets - Prior Valuation	\$ 40,739,290
Employer and Member Contributions	2,431,808
Benefit Payments and Refunds	(3,582,613)
Expected Return on Investments	<u>2,811,472</u>
Expected Total Fair Value of Assets - Current Valuation	\$ 42,399,957
Actual Total Fair Value of Assets - Current Valuation	<u>43,182,395</u>
Current Fair Value of Assets (Gain)/Loss	<u><u>\$ (782,438)</u></u>
Expected Return on Investments	\$ 2,811,472
Actual Return on Investments (Net of Expenses)	<u>3,593,910</u>
Current Fair Value of Assets (Gain)/Loss	<u><u>\$ (782,438)</u></u>

*The Actual Return
on Investments on a
Fair Value of
Assets Basis was
Greater than
Expected for the
Current Year.*

The (Gain)/Loss on the current Fair Value of Assets has been determined based on the Expected Rate of Return on Investments as shown in the *Actuarial Assumptions* section of this report.



VALUATION OF FUND ASSETS

DEVELOPMENT OF THE ACTUARIAL VALUE OF ASSETS

Total Fair Value of Assets - Current Valuation		\$ 43,182,395
Adjustment for Prior (Gains)/Losses		
	Full Amount	Deferral
FYE 4/30/2024	\$ (782,438)	(625,950)
FYE 4/30/2023	1,112,507	667,505
FYE 4/30/2022	5,019,572	2,007,829
FYE 4/30/2021	(7,050,599)	(1,410,120)
Total Deferred (Gain)/Loss		639,264
Initial Actuarial Value of Assets - Current Valuation		\$ 43,821,659
Less Contributions for the Current Year and Interest		-
Adjustment for the Corridor		-
Total Actuarial Value of Assets - Current Valuation		\$ 43,821,659

The Actuarial Value of Assets is Equal to the Fair Value of Assets with Unanticipated (Gains)/Losses Recognized Over 5 Years. The Actuarial Value of Assets is 101.48% of the Fair Value of Assets.

ACTUARIAL VALUE OF ASSETS (GAIN)/LOSS

Total Actuarial Value of Assets - Prior Valuation	\$ 42,358,370
Plus - Employer Contributions	1,908,630
Plus - Member Contributions	523,178
Plus - Return on Investments	2,695,925
Less - Benefit Payments and Refund	(3,582,613)
Less - Other Expenses	(81,831)
Total Actuarial Value of Assets - Current Valuation	\$ 43,821,659

The Rate of Return on Investments on an Actuarial Value of Assets Basis for the Fund was Approximately 6.26% Net of Administrative Expense.

The Actuarial Value of Assets incorporates portions of gains and losses over multiple years.



VALUATION OF FUND ASSETS

HISTORICAL ASSET PERFORMANCE

The chart below shows the historical Rates of Return on Investments for both Fair Value of Assets and Actuarial Value of Assets.

	Fair Value of Assets	Actuarial Value of Assets
FYE 4/30/2024	8.95%	6.26%
FYE 4/30/2023	4.19%	5.89%
FYE 4/30/2022	(4.80%)	7.41%
FYE 4/30/2021	27.93%	9.49%
FYE 4/30/2020	(0.84%)	4.37%
FYE 4/30/2019	6.50%	5.72%
FYE 4/30/2018	7.69%	6.18%
FYE 4/30/2017	9.67%	5.89%
FYE 4/30/2016	(1.91%)	5.13%
FYE 4/30/2015	6.40%	7.00%
10-Year Arithmetic Average	6.38%	6.33%
10-Year Geometric Average	6.05%	6.33%

The historical Rates of Return on Investments shown above were calculated based on the annual Return on Investments, as a percentage of the average value of the assets for the year. The historical Rates of Return on Investments shown above may not reflect the current investment allocation of the Pension Fund.

For purposes of determining the average value of assets for the year, the ending Fair Value of Assets has been adjusted to net out to the portion related to the Return on Investments themselves. All other cash flows are included.

For purposes of determining the annual Return on Investments we have adjusted the figures shown on the preceding pages. The figures shown on the preceding pages are net of Investment Expenses. We have made an additional adjustment to net out Administrative Expenses. Netting out Administrative Expenses allows us to capture returns for the year that can be used to make benefit payments as part of the ongoing actuarial process.



VALUATION OF FUND ASSETS

The adjustments we made are for actuarial reporting purposes only. By netting out Administrative Expenses and capturing Return on Investments that are available to pay benefits, it provides us a comparison to the Expected Rate of Return on Investments, but does not provide a figure that would be consistent with the rates of return that are determined by other parties. Therefore, this calculated Return on Investments should not be used to analyze investment performance of the Fund or the performance of the investment professionals.



VALUATION OF FUND ASSETS

Expected Rate of Return on Investments Assumption

The Expected Rate of Return on Investments for this valuation is 7.00%. Lauterbach & Amen, LLP does not provide investment advice. We look at a variety of factors when reviewing the Expected Rate of Return on Investments assumption selected by the client. These factors include: historical Rates of Return on Investments, capital market projections performed by the Consolidated Board's investment advisors, the Consolidated Board's investment policy, capital market forward-looking benchmark expected returns by independent investment companies, rates used by comparable pension systems, and other factors identified in the Actuarial Standards of Practice.

Generally speaking, the ideal assumption for Expected Rate of Return on Investments is one that has a 50% chance of being met over the long-term. Recently, we have observed the following factors that impact Expected Rate of Return on Investments:

- Volatility in the market has been high which drags down long-term geometric returns.
- Similar pension systems are looking to reduce future expectations. We generally see about 95% of similar pension systems using an Expected Rate of Return on Investments that is between 6.00% and 7.25%.
- We have reviewed studies conducted by Firms who gather information from multiple investment advisors who provide models and opinions on capital market returns. Those studies help guide us to see if the assumption is expected to have a 50% chance of being met over the long-term. Plans are generally aiming towards 40th to 60th percentile returns, which can help define a range of reasonableness.
- We have reviewed an index of high-quality fixed income rates that takes into consideration the pattern of your benefit payments. The purpose of the review is to provide additional disclosure in Funding Actuarial Valuations for the Low-Default-Risk Obligation Measure. The rates in this measure are low-risk and are being used as an approximate for risk-free rates. Investment funds that incorporate diversified investments which build in more risk would be expected to earn a positive risk premium, over and above the risk-free rates.



VALUATION OF FUND ASSETS

If actual returns going forward come in less than expected, the pension system risks deferring contributions to the future that should be made today and creating additional contribution volatility. Below is a chart detailing the impact on the Recommended Contribution by decreasing or increasing the Expected Rate of Return on Investments by 25 basis points:

	0.25% Decrease (6.75%)	Current Expected Rate of Return on Investments (7.00%)	0.25% Increase (7.25%)
Recommended Contribution	\$2,823,057	\$2,610,671	\$2,406,044

Currently, the client has selected an Expected Rate of Return assumption that falls within a reasonable range. We recommend the client review the Expected Rate of Return on Investments annually to ensure the selected rate remains within a reasonable range as market conditions change year-to-year.

“Investment Risk” is the potential that the actual Return on Investments will be different from what is expected. The selected Expected Rate of Return on Investments assumption is chosen to be a long-term assumption, producing a return that, on average, would produce a stable rate of return over a long-term horizon. Actual investment returns in the short-term may deviate from this long-term assumption due to current market conditions. Furthermore, establishing the Expected Rate of Return on Investments assumption may be dependent on the Illinois State Statutes pertaining to the limitations on types of investments Plan Sponsors may use. If the actual annual rates of return are less than the Expected Rate of Return on Investments, actuarial losses will be produced, thus increasing the Plan’s Unfunded Liability and, subsequently, future Recommended Contributions.

“Asset/Liability Mismatch” risk is a similar concept as Investment Risk, as it relates to setting the Expected Rate of Return on Investments assumption compared to the actual Return on Investments achieved. The Interest Rate used to discount future Plan liabilities is set equal to the Expected Rate of Return on Investments. It is expected that the selected Interest Rate be a rate that is reasonably expected to be achieved over the long-term. To the extent that the selected Interest Rate to value Plan liabilities is unreasonable, or significantly different than the actual Return on Investments earned over an extended period of time, additional Interest Rate risk is created. For example, determining Plan liabilities at an Interest Rate higher than what is expected to be achieved through investment returns results in Unfunded Liability that is not a true representation of the Plan’s condition and Percent Funded. As a result, the Actuarial Accrued Liability determined is an amount smaller than the liability that would be produced with an Interest Rate more indicative of future Expected Rate of Return on Investments. Therefore, the Recommended Contributions under the established Funding Policy may not be sufficient to appropriately meet the true pension obligations.





RECOMMENDED CONTRIBUTION DETAIL

Actuarial Accrued Liability
Funded Status
Development of the Employer Normal Cost
Normal Cost as a Percentage of Expected Payroll
Recommended Contribution Breakdown
Schedule of Amortization – New Unfunded Actuarial Accrued Liability
Schedule of Amortization – Total Unfunded Actuarial Accrued Liability
Actuarial Methods – Recommended Contribution

RECOMMENDED CONTRIBUTION DETAIL

ACTUARIAL ACCRUED LIABILITY

	Prior Valuation	Current Valuation
Active Members	\$ 19,309,615	\$ 16,919,207
Inactive Members		
Terminated Members	1,862,254	2,426,779
Retired Members	40,105,323	44,696,312
Disabled Members	1,178,105	1,188,945
Other Beneficiaries	3,831,876	5,084,554
Total Inactive Members	46,977,558	53,396,590
Total Actuarial Accrued Liability	\$ 66,287,173	\$ 70,315,797

*The Total Actuarial
Accrued Liability
has Increased by
Approximately
\$4,028,600 from the
Prior Valuation.*

FUNDED STATUS

	Prior Valuation	Current Valuation
Total Actuarial Accrued Liability	\$ 66,287,173	\$ 70,315,797
Total Actuarial Value of Assets	42,358,370	43,821,659
Unfunded Actuarial Accrued Liability	\$ 23,928,803	\$ 26,494,138
Total Fair Value of Assets	\$ 40,739,290	\$ 43,182,395
<u>Percent Funded</u>		
Actuarial Value of Assets	<u>63.90%</u>	<u>62.32%</u>
Fair Value of Assets	<u>61.46%</u>	<u>61.41%</u>

*The Percent Funded
as of the Actuarial
Valuation Date is
Subject to Volatility
on Assets and
Liability in the
Short-Term.*



RECOMMENDED CONTRIBUTION DETAIL

DEVELOPMENT OF THE EMPLOYER NORMAL COST

	Prior Valuation	Current Valuation
Total Normal Cost	\$ 916,226	\$ 872,669
Estimated Member Contributions	(515,028)	(510,260)
Employer Normal Cost	<u>\$ 401,198</u>	<u>\$ 362,409</u>

*At a 100%
Funding Level,
the Normal Cost
Contribution is
Still Required.*

NORMAL COST AS A PERCENTAGE OF EXPECTED PAYROLL

	Prior Valuation	Current Valuation
Expected Payroll	<u>\$ 5,275,002</u>	<u>\$ 5,226,175</u>
Member Normal Cost Rate	<u>9.910%</u>	<u>9.910%</u>
Employer Normal Cost Rate	<u>7.46%</u>	<u>6.79%</u>
Total Normal Cost Rate	<u>17.37%</u>	<u>16.70%</u>

*Ideally, the
Employer
Normal Cost
Rate will Remain
Stable.*

RECOMMENDED CONTRIBUTION BREAKDOWN

	Prior Valuation	Current Valuation
Employer Normal Cost*	\$ 429,282	\$ 387,778
Amortization of Unfunded Accrued Liability/(Surplus)	<u>1,928,532</u>	<u>2,222,893</u>
Recommended Contribution	<u>\$ 2,357,814</u>	<u>\$ 2,610,671</u>

*The
Recommended
Contribution has
Increased by
10.72% from the
Prior Valuation.*

*Employer Normal Cost Contribution includes interest through the end of the Fiscal Year.



RECOMMENDED CONTRIBUTION DETAIL

SCHEDULE OF AMORTIZATION – NEW UNFUNDED ACTUARIAL ACCRUED LIABILITY

Below is the schedule of remaining amortization balances for the new Unfunded Liability incurred in the current year.

Unfunded Liability Base	Initial Balance	Date Established	Current Balance	Years Remaining	Payment
Investment (Gain)/Loss	\$ 269,738	4/30/2024	\$ 269,738	17	\$ 22,631
Actuarial (Gain)/Loss	2,347,212	4/30/2024	2,347,212	17	196,933
Contribution Experience	<u>\$ 201,901</u>	4/30/2024	<u>\$ 201,901</u>	17	<u>\$ 16,940</u>
Total	<u>\$ 2,818,851</u>		<u>\$ 2,818,851</u>		<u>\$ 236,504</u>

The Actuarial (Gain)/Loss can be attributable to several factors including, but not limited to, demographic changes, Employer Contribution timing, Member Contribution experience, benefit payment experience, and salary increase experience compared to expectation.



RECOMMENDED CONTRIBUTION DETAIL

SCHEDULE OF AMORTIZATION – TOTAL UNFUNDED ACTUARIAL ACCRUED LIABILITY

Below is the schedule of remaining amortization balances for the Unfunded Liability incurred in the current and prior years.

Unfunded Liability Base	Initial Balance	Date Established	Current Balance	Years Remaining	Payment
FYE 4/30/2024	\$ 2,818,851	4/30/2024	\$ 2,818,851	17	\$ 236,504
FYE 4/30/2023	2,223,334	4/30/2023	2,199,777	17	184,564
FYE 4/30/2022	(1,220,598)	4/30/2022	(1,198,428)	17	(100,548)
FYE 4/30/2021	443,786	4/30/2021	433,543	17	36,375
FYE 4/30/2020	1,687,046	4/30/2020	1,643,766	17	137,914
FYE 4/30/2019	(296,869)	4/30/2019	(289,989)	17	(24,330)
FYE 4/30/2018	<u>\$ 21,285,529</u>	4/30/2018	<u>\$ 20,886,618</u>	17	<u>\$ 1,752,414</u>
Total	<u>\$ 26,941,079</u>		<u>\$ 26,494,138</u>		<u>\$ 2,222,893</u>



RECOMMENDED CONTRIBUTION DETAIL

ACTUARIAL METHODS – RECOMMENDED CONTRIBUTION

Actuarial Valuation Date	May 1, 2024
Data Collection Date	April 30, 2024
Actuarial Cost Method	Entry Age Normal (Level % Pay)
Amortization Method	Level % Pay (Closed)
Amortization Target	100% Funded Over 17 Years
Asset Valuation Method	5-Year Smoothed Fair Value

The above methods constitute a sound Actuarially Determined Contribution under the parameters of Actuarial Standards of Practice.

The contributions and benefit values of the Pension Fund are calculated by applying actuarial assumptions to the benefit provisions and demographic data furnished, using the Actuarial Cost Method described. The Actuarial Cost and Amortization Methods allocate the projected obligations of the Plan over the working lifetimes of the Plan Members.

The Recommended Contribution amount shown in this report is based on the methods summarized above. The *Actuarial Funding Policies* section of this report includes a more detailed description of the Actuarial Funding Methods being used.

The Actuarial Funding Methods are meant to provide a systematic process for determining contributions on an annual basis. The methods do not impact the expectation of future benefit payments. The methods only impact the way contributions are made towards future benefit payments.

Different Actuarial Funding Methods may achieve funding goals with differing levels of success. Certain methods are more efficient and more stable on an annual basis.

In the current valuation, the Plan Sponsor has elected to use a 10% corridor in the determination of the Actuarial Value of Assets for both the Recommended and Alternative Contributions. In the event that the Actuarial Value of Assets exceeds 110% of the Fair Value of Assets or falls below 90% of the Fair Value of Assets, the excess gains or losses will be recognized immediately.





ALTERNATIVE CONTRIBUTION

Alternative Contribution
Funded Status – Alternative Contribution
Actuarial Methods – Alternative Contribution

ALTERNATIVE CONTRIBUTION

ALTERNATIVE CONTRIBUTION

	Prior Valuation	Current Valuation
Alternative Contribution	\$1,902,916	\$2,046,356
Expected Payroll	\$5,275,002	\$5,226,175
Alternative Contribution as a Percent of Expected Payroll	36.07%	39.16%

FUNDED STATUS – ALTERNATIVE CONTRIBUTION

	Prior Valuation	Current Valuation
Normal Cost	\$959,522	\$851,375
Fair Value of Assets	\$40,739,290	\$43,182,395
Actuarial Value of Assets	\$42,358,370	\$43,821,659
Actuarial Accrued Liability	\$65,966,783	\$70,008,087
Unfunded Actuarial Accrued Liability/(Surplus)	\$23,608,413	\$26,186,428
<u>Percent Funded</u>		
Actuarial Value of Assets	64.21%	62.60%
Fair Value of Assets	61.76%	61.68%



ALTERNATIVE CONTRIBUTION

The Alternative Contribution is based on Actuarial Funding Methods and funding parameters outlined in the Illinois State Statutes for pension funding. The resulting contribution is lower than the Recommended Contribution for the current year. The Alternative Contribution amount is not recommended because it represents only a deferral of contributions when compared to the Recommended Contribution method.

Actuarial Funding Methods for pensions are best applied to provide a balance between the long-term goals of a variety of stakeholders:

1. Members – the Members are interested in benefit security and having the funds available to pay benefits when retired
2. Employers – cost control and cost stability over the long-term
3. Taxpayers – paying for the services they are receiving from active Members

The Alternative Contribution methods are not intended to provide a better system in any of the above categories long-term. The parameters are not recommended for a long-term funding strategy.

The funding methods and parameters put into place in the Illinois State Statutes in 2011 were intended to provide short-term budget relief for Employer Contributions. An Employer using the parameters outlined in the Illinois State Statutes for current funding should view the contributions as short-term relief. Our recommendation in this situation is for a Pension Fund and an Employer to work towards a long-term funding strategy that better achieves the long-term funding goals, over a period that does not exceed 3-5 years.

The Securities and Exchange Commission in 2013 used the phrase “Statutory Underfunding” to describe situations where contributions appear to be more manageable in the short-term, but set up future Recommended Contributions that are less likely to be manageable.



ALTERNATIVE CONTRIBUTION

ACTUARIAL METHODS – ALTERNATIVE CONTRIBUTION

Actuarial Valuation Date	May 1, 2024
Data Collection Date	April 30, 2024
Actuarial Cost Method	Projected Unit Credit
Amortization Method	Level % Pay (Closed)
Amortization Target	90% Funded Over 16 Years
Asset Valuation Method	5-Year Smoothed Fair Value

The contribution and benefit values of the Pension Fund are calculated by applying actuarial assumptions to the benefit provisions and demographic data furnished, using the Actuarial Cost Method described. The Actuarial Cost and Amortization methods allocate the projected obligations of the Plan over the working lifetimes of the Plan Members.

The Actuarial Funding Methods are meant to provide a systematic process for determining contributions on an annual basis. The methods do not impact the expectation of future benefit payments. The methods only impact the way contributions are made towards future benefit payments.

Different Actuarial Funding Methods may achieve funding goals with differing levels of success. Certain methods are more efficient and more stable on an annual basis.

The guidelines in the Illinois State Statutes for pension funding are silent on the use of a corridor on the Fair Value of Assets in determination of the Actuarial Value of Assets. In the current valuation, the Plan Sponsor has elected to use a 10% corridor in the determination of the Actuarial Value of Assets for both the Alternative Contribution and the Recommended Contribution. In the event that the Actuarial Value of Assets exceeds 110% of the Fair Value of Assets or falls below 90% of the Fair Value of Assets, the excess gains or losses will be recognized immediately.





ACTUARIAL VALUATION DATA

Active Members
Inactive Members
Summary of Monthly Benefit Payments
Age and Service Distribution

ACTUARIAL VALUATION DATA

ACTIVE MEMBERS

	Prior Valuation	Current Valuation
Tier I	28	22
Tier II	31	35
Total Active Members	59	57
Total Payroll*	\$ 5,197,046	\$ 5,148,941

*Total Payroll for the current valuation includes assumed 2.25% COLA increases for all active Members, in anticipation of retroactive pay increases upon contract settlement.

INACTIVE MEMBERS

	Prior Valuation	Current Valuation
Terminated Members	12	14
Retired Members	43	45
Disabled Members	2	2
Other Beneficiaries	11	13
Total Inactive Members	68	74

SUMMARY OF MONTHLY BENEFIT PAYMENTS

	Prior Valuation	Current Valuation
Retired Members	\$ 233,221	\$ 252,176
Disabled Members	6,501	6,546
Other Beneficiaries	33,116	42,669
Total Inactive Members	\$ 272,837	\$ 301,391



ACTUARIAL VALUATION DATA

AGE AND SERVICE DISTRIBUTION

5/1/2024 Age and Service Distribution - Tier 1 Tier 2 Active Members												
	Service	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up	Total
Age												
Under 25		0 1	0 3									0 4
25 to 29		0 2	0 9									0 11
30 to 34		0 2	0 4	0 3	0 1							0 10
35 to 39				0 2	1 7	3 0						4 9
40 to 44				0 1		5 0	2 0					7 1
45 to 49						2 0	3 0	1 0				6 0
50 to 54							1 0	1 0				2 0
55 to 59							3 0					3 0
60 to 64												
65 to 69												
70 & up												
Total		0 5	0 16	0 6	1 8	10 0	9 0	2 0				22 35





ACTUARIAL FUNDING POLICIES

Actuarial Cost Method
Financing Unfunded Actuarial Accrued Liability
Actuarial Value of Assets

ACTUARIAL FUNDING POLICIES

ACTUARIAL COST METHOD

The Actuarial Cost Method allocates the projected obligations of the Plan over the working lifetimes of the Plan Members.

In accordance with the Pension Fund's Funding Policy, the Actuarial Cost Method for the Recommended Contribution basis is Entry Age Normal (Level Percent of Pay). The Entry Age Normal Cost Method is a method under which the Actuarial Present Value of the projected benefits of each individual included in an Actuarial Valuation is allocated on a level basis over the earnings or service of the individual between entry age and assumed exit age. The portion of this Actuarial Present Value allocated to a valuation year is called Normal Cost. The portion of the Actuarial Present Value not provided at an Actuarial Valuation Date by the Actuarial Present Value of future Normal Costs is called the Actuarial Accrued Liability.

The Entry Age Normal method attempts to create a level cost pattern. In contrast to other Actuarial Cost Methods which inherently lead to uneven or less predictable cost patterns, the Entry Age Normal method is generally understood to be less risky in terms of contribution stability from year to year.

The Conference of Consulting Actuaries Public Plans Community produced a "white paper" detailing Funding Policy model practices for public sector pension plans. Under the Level Cost Actuarial Methodology ("LCAM"), one of the principal elements to a Funding Policy is the Actuarial Cost Method. When deciding which Actuarial Cost Method to use, several objectives may be considered, such as the following:

- Each Member's benefit should be funded under a reasonable allocation method by the expected retirement date
- Pay-related benefit costs should reflect anticipated pay at retirement
- The expected cost of each year of service (i.e. Normal Cost) for each active Member should be reasonably related to the expected cost of that Member's benefit
- The Member's Normal Cost should emerge as a level percent of Member compensation
- No gains or losses should occur if all assumptions are met.

Following these criteria, the use of the Entry Age Normal Cost Method (Level Percent of Pay) is a model practice.

FINANCING UNFUNDED ACTUARIAL ACCRUED LIABILITY

The Unfunded Actuarial Accrued Liability may be amortized over a period either in level dollar amounts or as a level percentage of payroll.

When amortizing the Unfunded Actuarial Accrued Liability as a level percentage of payroll, additional risk is incurred since the amortization payments in the early years of the payment period may not be large enough to cover the interest accrued on the existing Unfunded Liability. As a result, the Unfunded Liability



ACTUARIAL FUNDING POLICIES

may increase initially, before the amortization payments grow large enough to cover all interest accruals. Generally speaking, the Plan Sponsor will be required to contribute a larger total contribution amount over the course of the funding period under a level percentage of payroll basis as compared to a level dollar payroll schedule.

The Government Finance Officers Association notes that best practices in public pension finance include utilizing amortization periods that do not exceed 20 years. Longer amortization periods elevate the risk of failing to reduce any Unfunded Liability. For example, when the amortization payment in full only covers interest on the Unfunded Liability, but does not reduce the existing Unfunded Liability, the required contribution will increase in future years.

A second principal element under the Level Cost Actuarial Methodology described above is to establish an Amortization Policy that determines the length of time and the structure of the increase or decrease in contributions required to systematically fund the Unfunded Actuarial Accrued Liability. When deciding on the Amortization Policy, several objectives may be considered, such as the following:

- Variations in the source of liability changes (i.e. gains or losses, Plan changes, assumption changes) should be funded over periods consistent with an appropriate balance between the policy objectives of demographic matching and volatility management
- The cost changes in Unfunded Actuarial Accrued Liability should emerge as a level percentage of Member compensation

The LCAM model practices for the Amortization Policy include the following:

- Layered fixed period amortization by source
- Level percent of pay amortization
- An amortization period ranging from 15-20 years for experience gains or losses
- An amortization period of 15-25 years for assumption changes

In accordance with the Pension Fund's Funding Policy for the Recommended Contribution, the Unfunded Actuarial Accrued Liability is amortized by level percent of payroll contributions to a 100% funding target over the remaining 17 years. See the *Actuarial Methods – Recommended Contribution* section of this report for more detail.

We believe that the amortization period is appropriate for the purpose of this valuation.



ACTUARIAL FUNDING POLICIES

ACTUARIAL VALUE OF ASSETS

The Pension Fund is an ongoing plan. The Employer wishes to smooth the effect of volatility in the Fair Value of Assets on the annual contribution. Therefore, the Actuarial Value of Assets is equal to the Fair Value of Assets with unanticipated gains/losses recognized over a five-year period.

The Asset Valuation Method is intended to create an Actuarial Value of Assets that remains reasonable in relation to the Fair Value of Assets over time. The method produces results that can fall either above or below the Fair Value of Assets. The period of recognition is short.

It is intended that the period of recognition is short enough to keep the Actuarial Value of Assets within a decent range of the Fair Value of Assets. In the event that the Actuarial Value of Assets exceeds or falls below a 10% corridor of the Fair Value of Assets, the additional gain or loss will be recognized immediately.





ACTUARIAL ASSUMPTIONS

Nature of Actuarial Calculations
Selection of Actuarial Assumptions
Actuarial Assumptions in the Valuation Process
Assessment of Risk Exposures
Limitations of Risk Analysis
Assessment and Use of Actuarial Models
Actuarial Assumptions Utilized

ACTUARIAL ASSUMPTIONS

NATURE OF ACTUARIAL CALCULATIONS

The results documented in this report are estimates based on data that may be imperfect and on assumptions about future events. Certain Plan Provisions may be approximated or deemed immaterial, and, therefore, are not valued. Assumptions may be made about demographic data or other factors. Reasonable efforts were made in this valuation to ensure that significant items in the context of the Actuarial Accrued Liability or costs are treated appropriately, and not excluded or included inappropriately.

Actual future experience will differ from the assumptions used in the calculations. As these differences arise, the expense for accounting purposes will be adjusted in future valuations to reflect such actual experience.

A range of results different from those presented in this report could be considered reasonable. The numbers are not rounded, but this is for convenience only and should not imply precision which is not inherent in actuarial calculations.

SELECTION OF ACTUARIAL ASSUMPTIONS

Actuaries and other service providers provide guidance to their clients in the selection of assumptions used in the Actuarial Valuation based on their industry-specific training and experience. The Actuaries' expertise is used in the determination of demographic assumptions as it relates to future expectations of Plan demographic activity, such as mortality, termination, and retirement rates. The selection of economic assumptions, such as Expected Rate of Return on Investments or the assumed inflation rate, is more subjective. Investment advisors and other services providers utilize their expertise and knowledge of capital markets to model future expectations. Some assumptions may have an influence on other assumptions. The role of the Actuary in the selection of the economic assumptions is to review available market information including historical economic information and forward-looking capital market projections from investment professionals and to assess whether or not sufficient backup exists to deem the assumption reasonable. The selection of economic assumptions is the responsibility of the client. For example, the inflation rate (an economic assumption) may directly correlate to the active member salary increase assumption (a demographic assumption). Once all demographic and economic assumptions have been determined, the Actuary will create various sets of assumptions which take into account the proposed assumptions individually and in the aggregate. The client will then make the final decision of which assumption set to use.



ACTUARIAL ASSUMPTIONS

ACTUARIAL ASSUMPTIONS IN THE VALUATION PROCESS

The contributions and benefit values of the Pension Fund are calculated by applying actuarial assumptions to the benefit provisions and demographic data furnished, using the Actuarial Cost Method described in the *Actuarial Funding Policies* section of this report.

The principal areas of financial risk which require assumptions about future experience are:

- Expected Rate of Return on Investments
- Patterns of Pay Increases for Members
- Rates of Mortality Among Active and Inactive Members
- Rates of Termination Among Active Members
- Rates of Disability Among Active Members
- Age Patterns of Actual Retirements

Actual experience of the Pension Fund will not coincide exactly with assumed experience. Each valuation provides a complete recalculation of assumed future experience and takes into account all past differences between assumed and actual experience. The result is a continual series of adjustments to the computed Recommended Contribution.

Details behind the selection of the actuarial assumptions can be found in the Actuarial Assumption Summary document provided to the client upon request. The client has reviewed and approved the assumptions as a reasonable expectation of the future anticipated experience under the Plan.



ACTUARIAL ASSUMPTIONS

ASSESSMENT OF RISK EXPOSURES

From time to time it becomes appropriate to modify one or more of the assumptions, to reflect experience trends (but not random year-to-year fluctuations). In addition, Actuarial Standards of Practice require that the Actuary minimally perform a qualitative assessment of key financial and demographic risks as part of the risk assessment process with each annual Actuarial Valuation. The risk assessments we perform include, but are not limited to, the following:

- Periodic demographic experience studies every 3 to 5 years to confirm the ongoing appropriateness of actuarial assumptions
- Highlight the impact of demographic experience over the past year, as well as other sources of change and volatility in the *Actuarial Recommended Contribution – Reconciliation* section of this report
- Detail year-over-year changes in contribution levels, assets, liabilities, and Funded Status in the *Recommended Contribution* and *Funded Status* sections in the *Management Summary* section of this report
- Review any material changes in the demographic data as summarized in the *Actuarial Valuation Data* section of this report
- Provide and discuss the Actuarial Assumption Summary document highlighting the rationale for each key assumption chosen by the client
- Identify potential Cash Flow Risk by highlighting expected benefit payments over the next 5-year and 10-year periods in the *Asset Growth* section in the *Management Summary* section of this report
- Describe the impact of any assumption, method, or policy change in the *Management Summary* section of this report
- Utilize supplemental information, such as the GASB Discount Rate sensitivity disclosures to understand, for example, what impact an alternative Expected Rate of Return on Investments assumption might have on the estimation of Actuarial Accrued Liability and Funded Status
- Utilize supplemental information, such as the GASB solvency test, to better understand the Cash Flow Risk and long-term sustainability of the Plan

LIMITATIONS OF RISK ANALYSIS

Since future experience may never be precisely as assumed, the process of selecting funding methods and actuarial assumptions may inherently create risk and volatility of results. A more detailed evaluation of the above risk exposures is beyond the scope and nature of the annual Actuarial Valuation process. For example, scenario tests, sensitivity tests, stress tests, and/or stochastic modeling for multi-year projections to assess the impact of alternative assumptions and methods, or modeling future experience different from the assumptions in these results, are not included in this Actuarial Valuation.

The Pekin Police Pension Fund and/or the City of Pekin, Illinois should contact the Actuary if they desire a more detailed assessment of any of these forward-looking risk exposures.



ACTUARIAL ASSUMPTIONS

ASSESSMENT AND USE OF ACTUARIAL MODELS

Actuarial Valuations rely upon the use of actuarial modeling software to predict the occurrence of future events, which include specific demographic and financial potential outcomes. Actuarial assumptions are established to provide a guideline to use for such modeling.

- The model used in this Actuarial Valuation is intended to determine the Recommended Contribution, under the selected Funding Policy. The actuarial assumptions used were developed with this goal in mind.
- There are no known material limitations or inconsistencies among the actuarial assumptions or methods.
- The output from the model is reasonable based on the individual actuarial assumptions and based on the actuarial assumptions in the aggregate.
- The actuarial software used to calculate plan liabilities has been purchased from an outside vendor. We have performed thorough testing of the software, including review of sample participants, to ensure the intended purpose of the model, the operation of the model, sensitivities and dependencies, and strengths and limitations of the model are sufficient for this purpose.
- Demographic data and financial information have been provided by client professionals, financial advisors, and/or auditors, who are known to be experts in their respective fields. We rely on the fact that the information provided by these experts has been given for the intended purpose of this Actuarial Valuation.
- Where applicable, certain actuarial assumptions and Funding Policy may be required as prescribed by law. In such instances, we have followed legal guidance to ensure conformity.
- The Expected Rate of Return on Investments assumption has been chosen using input from several sources; including, but not limited to: client professionals, financial advisors, auditors, and other capital market outlooks. We have relied on the information provided, in the aggregate, to settle on the selected Expected Rate of Return on Investments assumption.

As stated in the *Limitations of Risk Analysis* section, future experience may never be precisely as assumed. As a result, the funding methods and actuarial assumptions used in the model may create volatility in the results when compared year after year. A more detailed evaluation of this volatility is beyond the scope and nature of the annual Actuarial Valuation process. In such cases, additional scenario tests, sensitivity tests, stress tests, and/or stochastic modeling for multi-year projections to assess the impact of alternative assumptions and methods, or modeling future experience different from the assumptions in these results, may be performed to determine a range of reasonable results.



ACTUARIAL ASSUMPTIONS

ACTUARIAL ASSUMPTIONS UTILIZED

Expected Rate of Return on Investments	7.00% Net of Administrative Expense
CPI-U	2.25%
Total Payroll Increases	3.00%
Individual Pay Increases *	2.64% - 9.39%

Individual pay increases include a long-term average increase for inflation, average annual increases for promotions, and any additional increases for a step program. Sample rates are as follows:

Service	Rate	Service	Rate
0	9.39%	8	2.67%
1	5.58%	9	2.67%
2	2.68%	10	2.67%
3	2.68%	15	2.66%
4	2.68%	20	2.65%
5	2.68%	25	3.50%
6	2.67%	30	3.50%
7	2.67%	35	3.50%

*Individual pay increases for active Members hired at age 40 or older are assumed annual increases at the ultimate rate reduced by 50 basis points, without adjustments in early service years.



ACTUARIAL ASSUMPTIONS

Retirement Rates

100% of the L&A Assumption Study for Police 2020 Cap Age 65.
Sample rates are as follows:

Age	Rate	Age	Rate
50	11.00%	58	16.25%
51	11.55%	59	16.25%
52	12.13%	60	16.25%
53	12.73%	61	16.25%
54	13.37%	62	18.00%
55	14.04%	63	20.00%
56	14.74%	64	20.00%
57	15.48%	65	100.00%

Termination Rates

100% of the L&A Assumption Study for Police 2020. Sample rates are as follows:

Age	Rate	Age	Rate
25	8.00%	40	2.17%
30	3.40%	45	1.56%
35	2.79%	50	0.46%

Disability Rates

100% of the L&A Assumption Study for Police 2020. Sample rates are as follows:

Age	Rate	Age	Rate
25	0.00%	40	0.38%
30	0.06%	45	0.53%
35	0.18%	50	0.48%

65% of active Members who become disabled are assumed to be in the Line of Duty.



ACTUARIAL ASSUMPTIONS

Mortality Rates

Active Mortality follows the Sex Distinct Raw Rates as developed in the PubS-2010(A) Study. Mortality improvement uses MP-2019 Improvement Rates applied on a fully generational basis.

50% of active Member deaths are assumed to be in the Line of Duty.

Retiree Mortality follows the L&A Assumption Study for Police 2020. These rates are experience weighted with the Sex Distinct Raw Rates as developed in the PubS-2010(A) Study improved to 2017 using MP-2019 Improvement Rates. These rates are then improved fully generationally using MP-2019 Improvement Rates.

Disabled Mortality follows the Sex Distinct Raw Rates as developed in the PubS-2010 Study for disabled participants. Mortality improvement uses MP-2019 Improvement Rates applied on a fully generational basis.

Spouse Mortality follows the Sex Distinct Raw Rates as developed in the PubS-2010(A) Study for contingent survivors. For all rates not provided there (ages 45 and younger) the PubG-2010 Study for general employees was used. Mortality improvement uses MP-2019 Improvement Rates applied on a fully generational basis.

Marital Assumptions

Active Members: 80% of active Members are assumed to be married. Female spouses are assumed to be 3 years younger than male spouses.

Retiree and Disabled Members: Actual spousal data was utilized for retiree and disabled Members.





LOW-DEFAULT-RISK OBLIGATION MEASURE

Low-Default-Risk Obligation Measure – Purpose
Low-Default-Risk Obligation Measure
Low-Default-Risk Obligation Measure vs Actuarial Liability

LOW-DEFAULT-RISK OBLIGATION MEASURE

LOW-DEFAULT-RISK OBLIGATION MEASURE - PURPOSE

The Pension Committee of the Actuarial Standards Board adopted changes to Actuarial Standards of Practice No. 4 (“ASOP 4”). ASOP 4 is titled “Measuring Pension Obligations and Determining Pension Plan Costs or Contributions”. The changes were adopted by the Actuarial Standards Board in December 2021 and are effective for reporting and Measurement Dates on or after February 15, 2023.

One change is the requirement for all Funding Actuarial Valuations to include a Low-Default-Risk Obligation Measure (“LDROM”). In its simplest form, the LDROM is a measure of Actuarial Liability determined using a low-risk Expected Rate of Return on Investments. The LDROM is not intended to replace the Actuarial Liability used to determine the Recommended Contribution amount calculated in this report. The intention is to provide additional information on the Funded Status of the Plan and benefit security.

The Low-Default-Risk Obligation Measure is shown below as of the Measurement Date. The discussion that follows provides more information on the assumptions and methods used to determine the LDROM and some interpretation of the results.

LOW-DEFAULT-RISK OBLIGATION MEASURE

	<u>Current Valuation</u>
Low-Default-Risk Obligation Measure	\$ 85,717,336
Fair Value of Assets	<u>43,182,395</u>
Obligation not Covered by Current Assets	<u>\$ 42,534,941</u>

*The Low-Default-Risk
Obligation Measure is Not
Intended to Replace the
Actuarial Liability Used to
Determine the Recommended
Contribution.*

The Obligation not Covered by Current Assets shown above is for illustration of the Low-Default-Risk Obligation Measure only and is not intended for any other purposes. The amount of Obligation not Covered by Current Assets should not be used for pension funding or financial statement reporting purposes. In addition, the Obligation not Covered by Current Assets amount should not be used for any other assessments related to pension funding, such as assessing Unfunded Liability for the purpose of issuing Pension Obligation Bonds. Discussion of any of these items should be handled separately.



LOW-DEFAULT-RISK OBLIGATION MEASURE

Selection of the Discount Rate

Under Actuarial Standards, a Discount Rate should be selected from a source that develops the rate using low-default-risk fixed income securities. In addition, the fixed income securities should be reasonably consistent with the pattern of expected benefit payments from the Fund.

The Low-Default-Risk Obligation Measure has been valued using the FTSE Pension Discount Curve. The FTSE Pension Discount Curve is determined using rates from corporate bonds that are rated AA (from the FTSE U.S. Broad Investment Grade Bond Index) and yields from the FTSE Russell's Treasury model curve. The result is a set of investment grade zero coupon bond rates with maturities from 6 months to 30 years.

The equivalent single discount rate that would produce the same liability as the FTSE Pension Discount Curve is 5.55%.

There are other indices constructed that are appropriate for this disclosure as well. They could produce Discount Rates that are higher or lower than the LDROM shown here. An increase/decrease in the discount rate of 50 basis points (0.50%) would decrease/increase the LDROM by (6.85%)/7.67%, respectively. In our opinion, the FTSE Pension Discount Curve meets the requirements of the disclosure of the LDROM. The curve is constructed using investment grade corporate bonds. In addition, the rates are updated monthly and the current rates used (as of the Measurement Date of this report) are reflective of current market conditions. Finally, the use of a yield curve as opposed to a single rate allows the flexibility for the LDROM to be determined in a manner consistent with the pattern of expected benefit payments.

The Discount Rate is intended for the current Measurement Date only. In order to stay consistent with the prevailing market conditions, the Discount Rate will be assessed and updated each year at each new Measurement Date.

Selection of the Actuarial Cost Method

The Standard requires the use of an immediate-gain Actuarial Cost Method. We have elected to use the Entry Age Normal cost method for measurement of the LDROM. Entry Age Normal is being applied on a percent of pay basis. The Cost Method is the same method used for the determination of the Recommended Contribution in this report.

Other immediate-gain Actuarial Cost Methods are available and acceptable for use in the determination of the LDROM. Other acceptable methods include benefits-based methods and accrued benefit methods. We selected the Entry Age Normal method due to the fact that benefit liability in this Fund is not typically settled with one-time payments. For example, the Plan does not pay lump sums (except refunds of Member Contributions) and is not anticipated to settle liability through the purchase of annuity contracts. Therefore, the usefulness of a benefits-based method is much more limited in interpretation of this measure as it relates to benefit security.



LOW-DEFAULT-RISK OBLIGATION MEASURE

Interpretation of the LDROM

The Low-Default-Risk Obligation Measure is higher than the liability used for the Recommended Contribution determination by \$15,401,539.

Actuarial Liability is determined in different ways based on the purpose of the measurement. The Actuarial Liability for Recommended Contribution purposes is used to develop a contribution amount that, when combined with other sources of funding (including Member Contributions and expected investment returns), would pay all future expected benefits. The expected investment returns under this scenario are based on the current asset allocation and capital market expectations of the Fund. Assets are invested in a way that involves risk. Actual returns can vary significantly year-to-year above and below expectations. The trade-off is a risk-premium over the long-term and above low-risk market rates.

The LDROM, by contrast, is developed using low-risk returns available in the market. These returns could be obtained theoretically with low-risk of deviation from expectation, and lower expectation (i.e. there is no risk-premium). The LDROM, then, can be thought of as the amount of money that should be set aside today to appropriately fund and prepare for all future benefit payments, if the assets were invested in relatively low volatility assets available in the market today.

The expected decrease in the liability for funding purposes as compared to the LDROM can be thought of as cost savings from investing in riskier assets, with higher long-term return expectations. At the same time, this difference also represents a risk factor for the Pension Fund as the Fund is reliant on receiving the expected return on investments, including a risk premium. Contributions, combined with these investment returns, are required in order to fund future benefit payments.

LOW DEFAULT RISK OBLIGATION MEASURE VS ACTUARIAL LIABILITY

	Current Valuation
Low-Default-Risk Obligation Measure	\$ 85,717,336
Actuarial Accrued Liability (Entry Age Normal)	70,315,797
Difference	<u>\$ 15,401,539</u>

*The Low-Default-Risk
Obligation Measure is Not
Intended to Replace the
Actuarial Liability Used to
Determine the Recommended
Contribution.*





SUMMARY OF PRINCIPAL PLAN PROVISIONS

Establishment of the Fund
Administration
Member Contributions
Regular Retirement Pension Benefit
Early Retirement Pension Benefit
Surviving Spouse Benefit
Termination Benefit – Vested
Disability Benefit

SUMMARY OF PRINCIPAL PLAN PROVISIONS

ESTABLISHMENT OF THE FUND

The Police Pension Fund is established and administered as prescribed by “Article 3 – Police Pension Fund – Municipalities 500,000 and Under” of the Illinois Pension Code.

ADMINISTRATION

The Police Pension Fund is administered by a Board of Trustees whose duties are to manage the Pension Fund, determine applications for pensions, authorize payment of pensions, establish rules, pay expenses, and keep records.

MEMBER CONTRIBUTIONS

Members contribute 9.910% of their pensionable salary.

REGULAR RETIREMENT PENSION BENEFIT

Tier I

Eligibility: Age 50 with at least 20 years of creditable service.

Benefit: 50% of final salary for the first 20 years of service, plus an additional 2.5% of final salary for each year of service beyond 20 years of service, and not to exceed 75% of final salary. “Final salary” is based on the police officer’s pensionable salary attached to rank held on the last day of service, unless the pensionable salary was greater at some point within the year prior to the last day of service. If so, the pensionable salary is averaged over the last 12 months.

Annual Increase in Benefit: A police officer is entitled to receive an initial increase equal to 1/12 of 3% of the original monthly benefit for each full month that has passed since the pension began. The initial increase date will be the later of the first day of the month after the pensioner turns age 55 or the first day of the month after the benefit date anniversary. Subsequent increases of 3% of the current monthly benefit will be granted every January 1st thereafter.



SUMMARY OF PRINCIPAL PLAN PROVISIONS

REGULAR RETIREMENT PENSION BENEFIT - CONTINUED

Tier II

Eligibility: Age 55 with at least 10 years of creditable service.

Benefit: 2.5% of final average salary for each year of service, and not to exceed 75% of final average salary. "Final average salary" is determined by dividing the total pensionable salary during 48 consecutive months of service within the last 60 months of service in which total pensionable salary was the highest, by the number of months of service in that period (or by dividing the total pensionable salary during 96 consecutive months of service within the last 120 months of service in which total pensionable salary was the highest, by the number of months of service in that period, if greater). Annual salary for this purpose will not exceed the salary cap, indexed by the lesser of 3% or the CPI-U for the 12 months ending with the September preceding each November 1st. The salary cap will not decrease.

Annual Increase in Benefit: The initial increase date will be the later of the January 1st after the pensioner turns age 60 or the January 1st after the benefit date anniversary. Subsequent increases will be granted every January 1st thereafter. The initial increase and subsequent increases will be the lesser of 3% of the original benefit or ½ of the CPI-U for the 12 months ending with the September preceding each November 1st.

EARLY RETIREMENT PENSION BENEFIT

Tier I

None.

Tier II

Eligibility: Age 50 with at least 10 years of creditable service.

Benefit: The regular retirement pension benefit reduced by ½ of 1% for each month that the police officer's age is between 50 and 55.

Annual Increase in Benefit: The initial increase date will be the later of the January 1st after the pensioner turns age 60 or the January 1st after the benefit date anniversary. Subsequent increases will be granted every January 1st thereafter. The initial increase and subsequent increases will be the lesser of 3% of the original benefit or ½ of the CPI-U for the 12 months ending with the September preceding each November 1st.



SUMMARY OF PRINCIPAL PLAN PROVISIONS

SURVIVING SPOUSE BENEFIT

Tier I

Eligibility: Married to an active police officer with at least 8 years of creditable service, a disabled pensioner at the time of death, or a retired pensioner on the last day of service.

Active Line of Duty Death Benefit: An eligible surviving spouse is entitled to receive 100% of the police officer's final pensionable salary attached to rank held on the last day of service.

Non-Duty Death Benefit:

Disabled or Retired Pensioner: An eligible surviving spouse is entitled to receive the pensioner's benefit at the time of death.

Active Member with 20+ Years of Service: An eligible surviving spouse is entitled to the police officer's eligible benefit at the time of death.

Active Member with 10-20 Years of Service: An eligible surviving spouse is entitled to receive 50% of the police officer's pensionable salary attached to rank held on the last day of service, unless the pensionable salary was greater at some point within the year prior to the last day of service. If so, the pensionable salary is averaged over the last 12 months.

Annual Increase in Benefit: None.

Tier II

Eligibility: Married to an active police officer with at least 8 years of creditable service, a disabled pensioner at the time of death, or a retired pensioner on the last day of service.

Active Line of Duty Death Benefit: An eligible surviving spouse is entitled to receive 100% of the police officer's final pensionable salary attached to rank held on the last day of service.

Non-Duty Death Benefit:

Disabled or Retired Pensioner, Active Member with 20+ Years of Service, and Active Member with 10-20 Years of service: An eligible surviving spouse is entitled to receive the greater of 66⅔% of the police officer's earned pension benefit at the time of death or 54% of the police officer's monthly salary at the time of death.

Annual Increase in Benefit: The initial increase date will be the January 1st after the surviving spouse turns age 60. Subsequent increases will be granted every January 1st thereafter. The initial increase and subsequent increases will be the lesser of 3% of the original benefit or ½ of the CPI-U for the 12 months ending with the September preceding each November 1st.



SUMMARY OF PRINCIPAL PLAN PROVISIONS

SURVIVING SPOUSE BENEFIT - CONTINUED

Public Act 102-0811 passed on May 13, 2022 and is effective as of January 1, 2023 for Article 3 Pension Funds. The Act establishes that a surviving spouse of a deceased police retiree may be eligible for a survivor's pension of up to 15 years of benefit payments if (a) the surviving spouse has attained age 62 and (b) if the police officer was married to the surviving spouse after retirement, and for at least 5 years prior to the officer's death. Previously, there was no survivor's pension for spouses married after retirement. In our opinion, under a prudent interpretation of the provisions, we believe the impact to be de minimis. The legal community has suggested some uncertainty about multiple provisions contained in the Act, and the IDOI Public Pension Division has not provided an interpretation. The client has not made an administrative interpretation as to how the provisions of the Act will impact future surviving spouses. Due to the uncertainty around the interpretation and the expected *de minimis* impact, we have not valued this contingency separately for active Members. However, for any current retirees who were married after retirement and have been married for at least 5 years, as well as any surviving spouses currently in receipt of benefits under this provision, we have valued the liability of the benefit granted.

TERMINATION BENEFIT – VESTED

Tier I

Eligibility: Age 60 with at least 8 but less than 20 years of creditable service.

Benefit: 2.5% of final salary for each year of service. "Final salary" is based on the police officer's pensionable salary attached to rank held on the last day of service, unless the pensionable salary was greater at some point within the year prior to the last day of service. If so, the pensionable salary is averaged over the last 12 months.

Annual Increase in Benefit: A police officer is entitled to receive an initial increase equal to 1/12 of 3% of the original monthly benefit for each full month that has passed since the pension began. The initial increase date will be the first day of the month after the benefit date anniversary. Subsequent increases of 3% of the current monthly benefit will be granted every January 1st thereafter.

Tier II

None.



SUMMARY OF PRINCIPAL PLAN PROVISIONS

DISABILITY BENEFIT

Tier I

Eligibility: Duty or Non-Duty Disability or Occupational Disease Disability with at least 1 day of creditable service.

Benefit: For a duty disability or an occupational disease disability with at least 5 years of creditable service, a police officer is entitled to receive the greater of 65% of final salary or the regular retirement pension benefit at the time of disability. For a non-duty disability, a police officer is entitled to receive 50% of their final salary. “Final salary” is based on the police officer’s pensionable salary attached to rank held on the last day of service.

Annual Increase in Benefit: A police officer is entitled to receive an initial increase equal to 3% of the original monthly benefit for each full year that has passed since the pension began. The initial increase date will be the later of the January 1st after following pensioner turns age 60 or the January 1st after the benefit date anniversary. Subsequent increases of 3% of the original monthly benefit will be granted every January 1st thereafter.

Tier II

Eligibility: Duty or Non-Duty Disability or Occupational Disease Disability with at least 1 day of creditable service.

Benefit: For a duty disability or an occupational disease disability with at least 5 years of creditable service, a police officer is entitled to receive the greater of 65% of final salary or the regular retirement pension benefit at the time of disability. For a non-duty disability, a police officer is entitled to receive 50% of their final salary. “Final salary” is based on the police officer’s pensionable salary attached to rank held on the last day of service.

Annual Increase in Benefit: The initial increase date will be the later of the January 1st after the pensioner turns age 60 or the January 1st after the benefit date anniversary. Subsequent increases will be granted every January 1st thereafter. The initial increase and subsequent increases will be the lesser of 3% of the original benefit or ½ of the CPI-U for the 12 months ending with the September preceding each November 1st.





GLOSSARY OF TERMS

Glossary of Terms

GLOSSARY OF TERMS

GLOSSARY OF TERMS

Actuarial Accrued Liability – The Actuarial Present Value of future benefits based on Members’ service rendered to the Measurement Date using the selected Actuarial Cost Method. It is that portion of the Actuarial Present Value of Plan benefits and expenses allocated to prior years of employment. It is not provided for by future Normal Costs.

Actuarial Cost Method – The method used to allocate the projected obligations of the Plan over the working lifetimes of the Plan Members.

Actuarial Value of Assets – The value of the assets used in the determination of the Unfunded Actuarial Accrued Liability. The Actuarial Value of Assets is related to the Fair Value of Assets, with adjustments made to spread unanticipated gains and losses for a given year over a period of several years. Actuarial Value of Assets is generally equally likely to fall above or below the Fair Value of Assets, and generally does not experience as much volatility over time as the Fair Value of Assets.

Asset Valuation Method – A valuation method designed to smooth random fluctuations in asset values. The objective underlying the use of an Asset Valuation Method is to provide for the long-term stability of Employer Contributions.

Funding Policy – A set of procedures for a Pension Fund that outlines the “best practices” for funding the pension benefits based on the goals of the Plan Sponsor. A Funding Policy discusses items such as assumptions, Actuarial Cost Method, assets, and other parameters that will best help the Plan Sponsor meet their goal of working in the best interest of the Plan Members.

Fair Value of Assets – The value of the cash, bonds, securities, and other assets held in the pension trust as of the Measurement Date.

Normal Cost – The present value of future benefits earned by Members during the current Fiscal Year. It is that portion of the Actuarial Present Value of benefits and expenses which is allocated to a valuation year by the Actuarial Cost Method.

Unfunded Actuarial Accrued Liability – The excess of the Actuarial Accrued Liability over the Actuarial Value of Assets. The Unfunded Actuarial Accrued Liability is amortized over a period either in level dollar amounts or as a level percentage of projected payroll.





Lauterbach & Amen, LLP

CERTIFIED PUBLIC ACCOUNTANTS

THE CITY OF PEKIN, ILLINOIS

POLICE PENSION FUND

PUBLIC ACT 95-0950
MUNICIPAL COMPLIANCE REPORT



FOR THE FISCAL YEAR ENDED
APRIL 30, 2024

111 S. Capitol St
Pekin, IL 61554
Phone: 309.478.5330
www.ci.pekin.il.us



October 10, 2024

Members of the Pension Board of Trustees
Pekin Police Pension Fund
Pekin, Illinois

Enclosed please find a copy of your Municipal Compliance Report for the Pekin Police Pension Fund for the fiscal year ended April 30, 2024. We have prepared the report with the most recent information available at our office. Should you have more current information, or notice any inaccuracies, we are prepared to make any necessary revisions and return them to you.

The President and Secretary of the Pension Fund are required to sign the report on page 3. If not already included with the enclosed report, please also include a copy of the Pension Fund's most recent investment policy.

The signed Public Act 95-0950 - Municipal Compliance Report must be provided to the Municipality before the tax levy is filed on the last Tuesday in December. We are sending the report via email to promote an environmentally-friendly work atmosphere.

If you have any questions regarding this report, please contact your Client Manager or PSA.

Respectfully submitted,

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

THE CITY OF PEKIN, ILLINOIS
POLICE PENSION FUND

Public Act 95-950 - Municipal Compliance Report
For the Fiscal Year Ending April 30, 2024

The Pension Board certifies to the Board of Trustees of the City of Pekin, Illinois on the condition of the Pension Fund at the end of its most recently completed fiscal year the following information:

- 1) The total cash and investments, including accrued interest, of the fund at market value and the total net position of the Pension Fund:

	Current Fiscal Year	Preceding Fiscal Year
Total Cash and Investments (including accrued interest)	<u>\$43,171,503</u>	<u>\$40,740,083</u>
Total Net Position	<u>\$43,182,395</u>	<u>\$40,739,290</u>

- 2) The estimated receipts during the next succeeding fiscal year from deductions from the salaries of police officers and from other sources:

Estimated Receipts - Employee Contributions	<u>\$510,900</u>
Estimated Receipts - All Other Sources	
Investment Earnings	<u>\$3,022,000</u>
Municipal Contribution	<u>\$2,610,671</u>

- 3) The estimated amount required during the next succeeding fiscal year to (a) pay all pensions and other obligations provided in Article 3 of the Illinois Pension Code, and (b) to meet the annual requirements of the fund as provided in Sections 3-125 and 3-127:

(a) Pay all Pensions and Other Obligations	<u>\$4,580,600</u>
(b) Annual Requirement of the Fund as Determined by:	
Illinois Police Officers' Pension Investment Fund	<u>N/A</u>
Private Actuary - Lauterbach & Amen, LLP	
Recommended Municipal Contribution	<u>\$2,610,671</u>
Alternative Municipal Contribution	<u>\$2,046,356</u>

THE CITY OF PEKIN, ILLINOIS
POLICE PENSION FUND

Public Act 95-950 - Municipal Compliance Report
For the Fiscal Year Ending April 30, 2024

- 4) The total net income received from investment of assets along with the assumed investment return and actual investment return received by the fund during its most recently completed fiscal year compared to the total net income, assumed investment return, and actual investment return received during the preceding fiscal year:

	Current Fiscal Year	Preceding Fiscal Year
Net Income Received from Investment of Assets	\$3,675,713	\$1,748,518
Assumed Investment Return		
Illinois Police Officers' Pension Investment Fund	N/A	6.800%
Private Actuary - Lauterbach & Amen, LLP	7.000%	7.000%
Actual Investment Return	8.761%	4.329%

- 5) The total number of active employees who are financially contributing to the fund:

Number of Active Members	57
--------------------------	----

- 6) The total amount that was disbursed in benefits during the fiscal year, including the number of and total amount disbursed to (i) annuitants in receipt of a regular retirement pension, (ii) recipients being paid a disability pension, and (iii) survivors and children in receipt of benefits:

	Number of	Total Amount Disbursed
(i) Regular Retirement Pension	45	\$3,002,286
(ii) Disability Pension	2	\$78,189
(iii) Survivors and Child Benefits	13	\$496,223
Totals	60	\$3,576,698

**THE CITY OF PEKIN, ILLINOIS
POLICE PENSION FUND**

**Public Act 95-950 - Municipal Compliance Report
For the Fiscal Year Ending April 30, 2024**

7) The funded ratio of the fund:

	<u>Current Fiscal Year</u>	<u>Preceding Fiscal Year</u>
Illinois Police Officers' Pension Investment Fund	<u>N/A</u>	<u>62.12%</u>
Private Actuary - Lauterbach & Amen, LLP	<u>62.32%</u>	<u>63.90%</u>

8) The unfunded liability carried by the fund, along with an actuarial explanation of the unfunded liability:

Unfunded Liability:

Illinois Police Officers' Pension Investment Fund	<u>N/A</u>
Private Actuary - Lauterbach & Amen, LLP	<u>\$26,494,138</u>

The accrued liability is the actuarial present value of the portion of the projected benefits that has been accrued as of the valuation date based upon the actuarial valuation method and the actuarial assumptions employed in the valuation. The unfunded accrued liability is the excess of the accrued liability over the actuarial value of assets.

9) Please see attached Investment/Cash Management policy if applicable

Please see Notes Page attached.

CERTIFICATION OF MUNICIPAL POLICE
PENSION FUND COMPLIANCE REPORT

The Board of Trustees of the Pension Fund, based upon information and belief, and to the best of our knowledge, hereby certify pursuant to §3-143 of the Illinois Pension Code 40 ILCS 5/3-143, that the preceding report is true and accurate.

Adopted this 18th day of OCTOBER, 2024

President  Date 10-18-24

Secretary  Date 10/18/24

**THE CITY OF PEKIN, ILLINOIS
POLICE PENSION FUND**

**Public Act 95-950 - Municipal Compliance Report
For the Fiscal Year Ending April 30, 2024**

INDEX OF ASSUMPTIONS

- 1) Total Cash and Investments - as Reported at Market Value in the Audited Financial Statements for the Years Ended April 30, 2024 and 2023.

Total Net Position - as Reported in the Audited Financial Statements for the Years Ended April 30, 2024 and 2023.

- 2) Estimated Receipts - Employee Contributions as Reported in the Audited Financial Statements for the Year Ended April 30, 2024 plus 3% Increase (Actuarial Salary Increase Assumption) Rounded to the Nearest \$100.

Estimated Receipts - All Other Sources:

Investment Earnings - Cash and Investments as Reported in the Audited Financial Statements for the Year Ended April 30, 2024, times 7% (Actuarial Investment Return Assumption) Rounded to the Nearest \$100.

Municipal Contributions - Recommended Tax Levy Requirement as Reported by Lauterbach & Amen, LLP, Actuarial Valuation for the Year Ended April 30, 2024.

- 3) (a) Pay all Pensions and Other Obligations - Total Non-Investment Deductions as Reported in the Audited Financial Statements for the Year Ended April 30, 2024, plus a 25% Increase, Rounded to the Nearest \$100.

(b) Annual Requirement of the Fund as Determined by:

Illinois Police Officers' Pension Investment Fund - No April 30, 2024 Actuarial Valuation available at the time of this report.

Private Actuary - Lauterbach & Amen, LLP:

Recommended Amount of Tax Levy as Reported by Lauterbach & Amen, LLP in the April 30, 2024 Actuarial Valuation.

Alternative Amount of Tax Levy as Reported by Lauterbach & Amen, LLP in the April 30, 2024 Actuarial Valuation.

**THE CITY OF PEKIN, ILLINOIS
POLICE PENSION FUND**

**Public Act 95-950 - Municipal Compliance Report
For the Fiscal Year Ending April 30, 2024**

INDEX OF ASSUMPTIONS

- 4) Net Income Received from Investment of Assets - Investment Income (Loss) net of Investment Expense, as Reported in the Audited Financial Statements for the Years Ended April 30, 2024 and 2023.

Assumed Investment Return:

Illinois Police Officers' Pension Investment Fund - Preceding Fiscal Year Interest Rate Assumption as Reported in the April 30, 2023 Actuarial Valuation. No April 30, 2024 Actuarial Valuation available at the time of this report.

Private Actuary - Current and Preceding Fiscal Year Interest Rate Assumption as Reported in the Years Ended April 30, 2024 and 2023 Actuarial Valuations.

Actual Investment Return -Net Income Received from Investments as Reported Above as a Percentage of the Average of the Beginning and Ending Balances of the Fiscal Year Cash Investments, Excluding Net Investment Income, Gains, and Losses for the Fiscal Year Return Being calculated, as Reported in the Audited Financial Statements for the Fiscal Years Ended April 30, 2024 and 2023.

- 5) Number of Active Members - Illinois Department of Insurance Annual Statement for April 30, 2024 - Schedule P.
- 6) (i) Regular Retirement Pension - Illinois Department of Insurance Annual Statement for April 30, 2024 - Schedule P for Number of Participants and Expense page 1 for Total Amount Disbursed.
- (ii) Disability Pension - Same as above.
- (iii) Survivors and Child Benefits - Same as above.

**THE CITY OF PEKIN, ILLINOIS
POLICE PENSION FUND**

**Public Act 95-950 - Municipal Compliance Report
For the Fiscal Year Ending April 30, 2024**

INDEX OF ASSUMPTIONS

7) The funded ratio of the fund:

Illinois Police Officers' Pension Investment Fund - Preceding Fiscal Year Net Present Assets as a percentage of Total Assets as Reported in the April 30, 2023 Actuarial Valuation. No April 30, 2024 Actuarial Valuation available at the time of this report.

Private Actuary - Current and Preceding Fiscal Year Net Present Assets as a percentage of Total Assets as Reported in the April 30, 2024 and 2023 Actuarial Valuations.

8) Unfunded Liability:

Illinois Police Officers' Pension Investment Fund - Deferred Asset (Unfunded Accrued Liability) - No April 30, 2024 Actuarial Valuation available at the time of this report.

Private Actuary - Deferred Asset (Unfunded Accrued Liability) as Reported by Lauterbach & Amen, LLP in the April 30, 2024 Actuarial Valuation.

PEKIN FIREFIGHTERS' PENSION FUND

FUNDING ACTUARIAL VALUATION AS OF MAY 1, 2024



FOR THE CONTRIBUTION YEAR
MAY 1, 2024 TO APRIL 30, 2025

668 N. River Road
Naperville, IL 60563
Phone: 630.393.1483
Fax: 630.393.2516
lauterbachamen.com

Actuarial Funding Report



Lauterbach & Amen, LLP

CERTIFIED PUBLIC ACCOUNTANTS

PEKIN FIREFIGHTERS' PENSION FUND

Contribution Year Ending: April 30, 2025

Actuarial Valuation Date: May 1, 2024

Data Date: April 30, 2024

Contact:

Todd A. Schroeder
Partner
September 12, 2024

LAUTERBACH & AMEN, LLP



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ACTUARIAL CERTIFICATION

This report documents the results of the Actuarial Valuation for the Pekin Firefighters' Pension Fund. The information was prepared for use by the Pekin Firefighters' Pension Fund and the City of Pekin, Illinois for determining the Recommended Contribution, under the selected Funding Policy, and the Alternative Contribution for the Contribution Year May 1, 2024 to April 30, 2025. It is not intended or suitable for other purposes. Determinations for purposes other than the Employer's Actuarial Recommended Contribution may be significantly different from the results herein.

The results in this report are based on the demographic data and financial information submitted by the Pekin Firefighters' Pension Fund, and may include results from the prior Actuary. We did not prepare the Actuarial Valuations for the years prior to May 1, 2018. Those valuations were prepared by the prior Actuary whose reports have been furnished to us, and our disclosures are based on those reports. An audit of the prior Actuary's results was not performed, but high-level reviews were completed for general reasonableness, as appropriate, based on the purpose of this valuation. The accuracy of the results is dependent on the precision and completeness of the underlying information.

In addition, the results of the Actuarial Valuation involve certain risks and uncertainty as they are based on future assumptions, market conditions, and events that may never materialize as assumed. For this reason, certain assumptions and future results may be materially different than those presented in this report. See the *Management Summary* section of this report for a more detailed discussion of the Defined Benefit Plan Risks, as well as the limitations of this Actuarial Valuation on assessing those risks. We are not aware of any known events subsequent to the Actuarial Valuation Date, which are not reflected in this report but should be valued, that may materially impact the results.

The valuation results summarized in this report involve actuarial calculations that require assumptions about future events. The Pekin Firefighters' Pension Fund selected certain assumptions, while others were the result of guidance and/or judgment from the Plan's Actuary or Advisors. We believe that the assumptions used in this valuation are reasonable and appropriate for the purposes for which they have been used. The selected assumptions represent our best estimate of the anticipated long-term experience of the Plan, and meet the guidelines set forth in the Actuarial Standards of Practice.

In preparing the results, our Actuaries used commercially available software (ProVal) developed by Winklevoss Technologies, LLC. This software is widely used for the purpose of performing Actuarial Valuations. Our Actuaries coded the plan provisions, assumptions, methods, and demographic data summarized in this report, and reviewed the liability and cost outputs for reasonableness. We are not aware of any material weaknesses or limitations in the software, and have determined it is appropriate for performing this valuation.





To the best of our knowledge, all calculations are in accordance with the applicable funding requirements, and the procedures followed and presentation of results conform to generally accepted actuarial principles and practices as prescribed by the Actuarial Standards Board. The undersigned consultants of Lauterbach & Amen, LLP, with actuarial credentials, meet the Qualification Standards of the American Academy of Actuaries to render this Actuarial Certification. There is no relationship between the Pekin Firefighters' Pension Fund and Lauterbach & Amen, LLP that impairs our objectivity.

Respectfully Submitted,
LAUTERBACH & AMEN, LLP

Todd A. Schroeder, ASA, FCA, EA, MAAA

Robert L. Rietz, Jr., FCA, EA, MAAA





MANAGEMENT SUMMARY

Recommended Contribution

Funded Status

Management Summary – Comments and Analysis

Actuarial Recommended Contribution – Reconciliation

MANAGEMENT SUMMARY

RECOMMENDED CONTRIBUTION

	Prior Valuation	Current Valuation
Recommended Contribution	\$4,491,994	\$4,669,464
Expected Payroll	\$5,188,845	\$5,414,671
Recommended Contribution as a Percent of Expected Payroll	86.57%	86.24%

The Recommended Contribution has Increased by \$177,470 from the Prior Valuation.

FUNDED STATUS

	Prior Valuation	Current Valuation
Normal Cost	\$1,116,582	\$1,151,121
Fair Value of Assets	\$32,306,269	\$35,091,099
Actuarial Value of Assets	\$34,554,568	\$35,946,891
Actuarial Accrued Liability	\$80,836,579	\$82,116,271
Unfunded Actuarial Accrued Liability/(Surplus)	\$46,282,011	\$46,169,380
<u>Percent Funded</u>		
Actuarial Value of Assets	42.75%	43.78%
Fair Value of Assets	39.96%	42.73%

The Percent Funded has Increased by 1.03% on an Actuarial Value of Assets Basis.



MANAGEMENT SUMMARY

MANAGEMENT SUMMARY – COMMENTS AND ANALYSIS

Contribution Results

The Recommended Contribution is based on the selected Funding Policy and methods that are outlined in the *Actuarial Funding Policies* section of this report.

“Contribution Risk” is defined by the Actuarial Standards of Practice as the potential for actual future contributions to deviate from expected future contributions. For example, when actual contributions are not made in accordance to the Plan’s Funding Policy, or when future experience deviates materially from assumed. While it is essential for the Actuary and Plan Sponsor to collaborate on implementing a sound and financially feasible Funding Policy, it is important to note that the Actuary is not required, and is not in the position to, evaluate the ability or willingness of the Plan Sponsor to make the Recommended Contribution under the selected Funding Policy.

As a result, while Contribution Risk may be a significant source of risk for the Plan, this Actuarial Valuation makes no attempt to assess the impact of future contributions falling short of those recommended under the selected Funding Policy. Notwithstanding the above, see the *Actuarial Recommended Contribution – Reconciliation* section of this report for the impact on the current Recommended Contribution of any contribution shortfalls or excesses from the prior year.

Defined Benefit Plan Risks

Asset Growth:

Pension funding involves preparing Fund assets to pay for benefits when Members retire. During their working careers, assets grow with contributions and investment earnings; and then, the Pension Fund distributes assets in retirement. Based on the Plan’s current mix of Members and Funded Status, the Plan should experience positive asset growth, on average, if the Recommended Contributions are made and expected investment earnings come in. In the current year, the Fund asset growth was positive by approximately \$2,784,800.

Asset growth is important in the long-term. Long-term cash flow out of the Pension Fund is primarily benefit payments, and expenses are a smaller portion. The Plan should monitor the impact of expected benefit payments on future asset growth. We assess and project all future benefit payments as part of the determination of liability. The assessment is made on all current Members of the Fund, both active and inactive. For active Members, the assessment includes the probability that Members terminate or retire and begin receiving benefits. In the next 5 years, benefit payments are anticipated to increase 10-15%, or approximately \$645,000. In the next 10 years, the expected increase in benefit payments is 30-35%, or approximately \$1,492,100. The estimated increase in benefit payments is being compared against the benefits paid to inactive Members during the fiscal year, excluding any refunds of Member Contributions.

Furthermore, plans with a large number of inactive Members have an increased “Longevity Risk”. Longevity Risk is the possibility that inactive Members may live longer than projected by the Plan’s mortality assumption. As shown in the previous paragraph, benefit payments are expected to increase over



MANAGEMENT SUMMARY

the next 5-year and 10-year horizons. The projected increases assume that current inactive Members pass away according to the Plan's mortality assumption. To the extent that current inactive Members live longer than expected, the future 5-year and 10-year benefit projections may be larger than the amounts disclosed in the previous paragraph. Higher levels of benefit payments, payable for a longer period of time, may cause a significant strain on the Plan's cash flow, future Recommended Contributions, and may lead to Plan insolvency.

Unfunded Liability:

Unfunded Liability represents the financial shortfall of the Actuarial Value of Assets compared to the Actuarial Accrued Liability. To the extent that Unfunded Liability exists, the Plan is losing potential investment earnings due to the financial shortfall. Contributions towards Unfunded Liability pay for the lost investment earnings, as well as the outstanding unfunded amount. If payments towards Unfunded Liability are not made, the Unfunded Liability will grow.

In the early 1990s, many Pension Funds in Illinois adopted an increasing payment towards Unfunded Liability due to a change in legislation. The initial payment decreased, and future payments are anticipated to increase annually after that. In many situations, payments early on were less than the interest on Unfunded Liability, which means that Unfunded Liability increased even though contributions were made at the recommended level.

The current Recommended Contribution includes a payment towards Unfunded Liability that is approximately \$748,900 greater than the interest on Unfunded Liability. All else being equal, and contributions being made, Unfunded Liability is expected to decrease. The Employer and Fund should anticipate improvement in the current Percent Funded in the short-term. The Employer and Fund should understand this impact as we progress forward to manage expectations.

Actuarial Value of Assets:

The Pension Fund smooths investment returns that vary from expectations over a 5-year period. The intention is that investment returns for purposes of recommended funding are a combination of several years. The impact is intended to smooth out the volatility of Recommended Contributions over time, but not necessarily increase or decrease the level of contributions over the long-term.

When investment returns are smoothed, there are always gains or losses on the Fair Value of Assets that are going to be deferred for current funding purposes, and recognized in future years. Currently, the Pension Fund is deferring approximately \$855,800 in losses on the Fair Value of Assets. These are asset losses that will be recognized in upcoming periods, independent of the future performance of the Fair Value of Assets.

Cash Flow Risk:

Assets, liabilities, and Funded Status are good metrics to monitor over time to assess the progress of the Funding Policy. However, these metrics may provide limited forward-looking insights. Specifically, the



MANAGEMENT SUMMARY

maturity of a Pension Fund can pose certain risks that often cannot be assessed with a point-in-time metric such as Percent Funded.

For example, two different Pension Funds could have the same Percent Funded, but have completely different risk profiles. One Fund might mostly cover active Members with little to no Members in pay status, whereas a second Fund might mostly cover inactive Members with a significant level of annual benefit payments. The latter Fund has a greater “Cash Flow Risk”, i.e. a more significant chance that negative cash flows could lead to a deteriorating, rather than improving, Percent Funded over time.

It is important to note that, in general, positive net cash flows are good, but also need to be sufficient to cover the growth in the liabilities (i.e. the Normal Cost as well as interest on the Actuarial Accrued Liability). Typically, when cash flows are assumed to be insufficient to cover the growth in liabilities, the Percent Funded will decline, while future Recommended Contributions will increase.

For this Plan, the Fair Value of Assets is less than the Actuarial Accrued Liability for inactive Members. The Fund assets and anticipated investment earnings are not sufficient to cover the benefits payable to the current inactive Members. In addition, there is currently no money set aside for active Member liability. There are two consequences. First, we are limiting the impact of investment earnings on accruing money for the active Members due to utilizing those dollars to pay for the current inactive Members. Second, there is Cash Flow Risk that exists in that a higher portion of the assets is needed to keep up with cash flow out for benefit payments, and a higher relative investment return is required to keep cash flow positive in any given year.

Benefit Payment Risk:

Ideally, plans in a sound financial position will have the ratio of annual benefits payments to the Fair Value of Assets to be less than the Expected Rate of Return on Investments assumption (i.e., 7.00%). Theoretically, in this case it can be considered that investment returns will fully cover the annual benefit payments, and therefore, all Employer and Member Contributions made to the Fund will be used to pay for future benefit accruals and pay down the existing Unfunded Liability. To the extent that the ratio of the annual benefit payments to the Fair Value of Assets increases to above the Expected Rate of Return on Investments assumption, the Plan may experience some additional risks, such as the need to keep assets in more liquid investments, inability to pay down Unfunded Liability, and may lead to Plan insolvency.

As of the Valuation Date, the Pekin Firefighters’ Pension Fund has a ratio of benefit payments to the Fair Value of Assets of 13.59%. In this case, there is considerable concern about the long-term sustainability of the Plan. Significant changes to the Funding Policy should be considered in order for the Plan Sponsor to have the ability to pay all future benefit obligations.

Fund Assets

The results in this report are based on the assets held in the Pension Fund. Assets consist of funds held for investment and for benefit payments as of the Actuarial Valuation Date. In addition, assets may be adjusted



MANAGEMENT SUMMARY

for other events representing dollars that are reasonably expected to be paid out from the Pension Fund or deposited into the Pension Fund after the Actuarial Valuation Date as well.

The current Fund assets are unaudited. As of the date of this report, the audit of the Fund assets is not complete, not available, or has not been provided.

The current Fund assets are based on the year-end financials as prepared by the Pension Fund Accountant. The year-end financials represent a full accrual version of the fiduciary fund as of the end of the Fiscal Year, prepared in preparation for the audit. The changes to the fund cash balance as of the Fiscal Year End are non-cash items that can include accrued interest, due/unpaid expenses, prepaids, and other adjustments.

*The Fund
Assets Used in
this Report
are
Unaudited.*

The Actuarial Value of Assets under the Funding Policy is equal to the Fair Value of Assets, with unexpected gains and losses smoothed over 5 years. More detail on the Actuarial Value of Assets can be found in the *Actuarial Funding Policies* section of this report.



MANAGEMENT SUMMARY

Demographic Data

Demographic factors can change from year to year within the Pension Fund. Changes in this category include hiring new Members, Members retiring or becoming disabled, inactive Members passing away, and other changes. Demographic changes can cause an actuarial gain (contribution that is less than expected compared to the prior year) or an actuarial loss (contribution that is greater than expected compared to the prior year).

Demographic gains and losses occur when the assumptions over the one-year period for Member changes do not meet our long-term expectation. For example, if no Members become disabled during the year, we would expect a liability gain. If more Members become disabled than anticipated during the year, we would expect a liability loss. Generally, we expect short-term fluctuations in demographic experience to create gains or losses of 1%-3% of the Actuarial Accrued Liability in any given year, but to balance out in the long-term.

“Demographic Risk” occurs when Plan demographic experience differs significantly from expected. Similar to Longevity Risk discussed previously, additional risk is created when demographic experience differs from the assumed rates of disability, retirement, or termination. Under the chosen assumptions, actuarial gains and/or losses will always occur, as the assumptions will never be exactly realized. However, the magnitude of the gain and/or loss and its influence on the Recommended Contribution largely depends on the size of the Plan.

A key Demographic Risk is mortality improvement differing from expected. While the actuarial assumptions reflect small, continuous improvements in mortality experience and these assumptions are refined upon the completion of each actuarial experience study, the risk arises because there is a possibility of a sudden shift in mortality experience. This report reflects the impact of COVID-19 experience that has been accounted for in the underlying demographic data. This report does not reflect the ongoing impact of COVID-19, which is likely to influence demographic and economic experience, at least in the short-term. We will continue to monitor these developments and their impact on the Plan. Actual future experience will be reflected in each subsequent Actuarial Valuation, as experience emerges.

Based on the number of active Members in the Plan, the Recommended Contribution has a low risk of having a significant increase due to demographic experience. For example, 1 new disabled Member would typically generate a substantial increase to the Actuarial Accrued Liability. However, due to the size of the Plan, there is an appropriate means to absorb demographic losses without causing a significant increase to the Recommended Contribution.

In the current report, the key demographic changes were as follows:

New Hires: There were 2 Members of the Fund who were hired during the year. When a Member is admitted to the Pension Fund, the Employer Contribution will increase to reflect the new Member. The increase in the Recommended Contribution in the current year due to the new Member experience is approximately \$9,600.



MANAGEMENT SUMMARY

Retirement: There was 1 Member of the Fund who retired during the year. When a Member retires, the Normal Cost will decrease. Any change in the Actuarial Accrued Liability will be considered when determining the amount to pay towards Unfunded Liability each year. The increase in the Recommended Contribution in the current year due to the retirement experience is approximately \$10,000.

Termination: There was 1 Member of the Fund who terminated employment during the year. The Fund may be obligated to pay a benefit or a refund of Member Contributions to the Member in the future. The decrease in the Recommended Contribution in the current year due to the termination experience is approximately \$12,700.

Mortality: There was 1 retiree who passed away during the year, without an eligible surviving spouse. Also, there were 2 surviving spouses who passed away during the year. When a retiree passes away, the Fund liability will decrease as the Pension Fund will no longer make future payments to the retiree. If there is an eligible surviving spouse, the Fund liability will increase to represent the value of the expected payments that will be made to the spouse. When a surviving spouse passes away, the Fund liability will decrease as the Pension Fund will no longer make future payments to the surviving spouse.

As inactive Members age and continue to collect benefits, the Fund liability will also increase. In the current year, there were 81 inactive Members who maintained their benefit collection status throughout the year. The net decrease in the Recommended Contribution in the current year due to the mortality experience is approximately \$76,100.

Salary Increases: Salary increases were greater than anticipated in the current year. This caused an increase in the Recommended Contribution in the current year of approximately \$6,200.

Assumption Changes

The assumptions were not changed from the prior valuation.

Funding Policy Changes

The Funding Policy was not changed from the prior valuation.

Output Smoothing

Contributions are determined annually by allocating dollars over a specified period of time. Procedures that are used to allocate contributions over a period of time may include asset smoothing, amortization period, and output smoothing. Each procedure becomes part of the Actuarial Methodology. Output smoothing involves measuring the impact of a specific result on a contribution and recognizing the result. The final contribution should maintain a reasonable relationship to the full Actuarially Determined Contribution.



MANAGEMENT SUMMARY

ACTUARIAL RECOMMENDED CONTRIBUTION – RECONCILIATION

Actuarial Accrued Liability is expected to increase each year for both interest for the year and as active Members earn additional service years towards retirement. Similarly, Actuarial Accrued Liability is expected to decrease when the Fund pays benefits to inactive Members.

Contributions are expected to increase as expected pay increases under the Funding Policy for the Fund.

	Actuarial Liability	Recommended Contribution
Prior Valuation	\$ 80,836,579	\$ 4,491,994
Expected Changes	1,905,264	145,992
Initial Expected Current Valuation	<u>\$ 82,741,843</u>	<u>\$ 4,637,986</u>

Other increases or decreases in Actuarial Accrued Liability (key changes noted below) will increase or decrease the amount of Unfunded Liability in the Plan. To the extent that Unfunded Liability increases or decreases unexpectedly, the contribution towards Unfunded Liability will also change unexpectedly.

	Actuarial Liability	Recommended Contribution
Salary Increases Greater than Expected	\$ (54,506)	\$ 6,162
Actuarial Experience	(571,066)	(69,762)
Investment Return Less than Expected*	-	28,721
Contributions Less than Expected	-	66,357
Total Increase/(Decrease)	<u>\$ (625,572)</u>	<u>\$ 31,478</u>
Current Valuation	<u>\$ 82,116,271</u>	<u>\$ 4,669,464</u>

*Impact on the Recommended Contribution due to investment return is on an Actuarial Value of Assets basis.

The Actuarial Experience can be attributable to several factors including, but not limited to, demographic changes and benefit payment experience compared to expectation. Key demographic changes were discussed in the *Demographic Data* section of this report.





VALUATION OF FUND ASSETS

Fair Value of Assets
Fair Value of Assets (Gain)/Loss
Development of the Actuarial Value of Assets
Actuarial Value of Assets (Gain)/Loss
Historical Asset Performance

VALUATION OF FUND ASSETS

FAIR VALUE OF ASSETS

Statement of Assets

	Prior Valuation	Current Valuation
Cash and Cash Equivalents	\$ 634,580	\$ 528,260
Pooled Investment Accounts	31,674,829	34,566,332
Receivables (Net of Payables)	(3,140)	(3,493)
Total Fair Value of Assets	\$ 32,306,269	\$ 35,091,099

The Total Fair Value of Assets has Increased by Approximately \$2,784,800 from the Prior Valuation.

Statement of Changes in Assets

Total Fair Value of Assets - Prior Valuation	\$ 32,306,269
Plus - Employer Contributions	3,708,168
Plus - Member Contributions	499,635
Plus - Return on Investments	3,397,734
Less - Benefit Payments and Refunds	(4,767,841)
Less - Other Expenses	(52,866)
Total Fair Value of Assets - Current Valuation	\$ 35,091,099

The Rate of Return on Investments on a Fair Value of Assets Basis for the Fund was Approximately 10.44% Net of Administrative Expense.

The Rate of Return on Investments shown above has been determined as a percent of the average of the prior and current Fair Value of Assets on the Statement of Changes in Assets. The Return on Investments is net of Other Expenses, and has been excluded from the Total Fair Value of Assets at the end of the Fiscal Year for this calculation.



VALUATION OF FUND ASSETS

FAIR VALUE OF ASSETS (GAIN)/LOSS

Current Year (Gain)/Loss on Fair Value of Assets

Total Fair Value of Assets - Prior Valuation	\$ 32,306,269
Employer and Member Contributions	4,207,803
Benefit Payments and Refunds	(4,767,841)
Expected Return on Investments	<u>2,241,838</u>
Expected Total Fair Value of Assets - Current Valuation	\$ 33,988,069
Actual Total Fair Value of Assets - Current Valuation	<u>35,091,099</u>
Current Fair Value of Assets (Gain)/Loss	<u>\$ (1,103,030)</u>
Expected Return on Investments	\$ 2,241,838
Actual Return on Investments (Net of Expenses)	<u>3,344,868</u>
Current Fair Value of Assets (Gain)/Loss	<u>\$ (1,103,030)</u>

*The Actual Return
on Investments on a
Fair Value of
Assets Basis was
Greater than
Expected for the
Current Year.*

The (Gain)/Loss on the current Fair Value of Assets has been determined based on the Expected Rate of Return on Investments as shown in the *Actuarial Assumptions* section of this report.



VALUATION OF FUND ASSETS

DEVELOPMENT OF THE ACTUARIAL VALUE OF ASSETS

Total Fair Value of Assets - Current Valuation		<u>\$ 35,091,099</u>
Adjustment for Prior (Gains)/Losses		
	<u>Full Amount</u>	<u>Deferral</u>
FYE 4/30/2024	\$ (1,103,030)	(882,424)
FYE 4/30/2023	2,009,957	1,205,975
FYE 4/30/2022	4,336,860	1,734,744
FYE 4/30/2021	(6,428,375)	<u>(1,202,503)</u>
Total Deferred (Gain)/Loss		<u>855,792</u>
Initial Actuarial Value of Assets - Current Valuation	\$	35,946,891
Less Contributions for the Current Year and Interest		-
Adjustment for the Corridor		<u>-</u>
Total Actuarial Value of Assets - Current Valuation	<u>\$</u>	<u>35,946,891</u>

The Actuarial Value of Assets is Equal to the Fair Value of Assets with Unanticipated (Gains)/Losses Recognized Over 5 Years. The Actuarial Value of Assets is 102.44% of the Fair Value of Assets.

ACTUARIAL VALUE OF ASSETS (GAIN)/LOSS

Total Actuarial Value of Assets - Prior Valuation	\$ 34,554,568
Plus - Employer Contributions	3,708,168
Plus - Member Contributions	499,635
Plus - Return on Investments	2,005,227
Less - Benefit Payments and Refund	(4,767,841)
Less - Other Expenses	(52,866)
Total Actuarial Value of Assets - Current Valuation	\$ 35,946,891

The Rate of Return on Investments on an Actuarial Value of Assets Basis for the Fund was Approximately 5.70% Net of Administrative Expense.

The Actuarial Value of Assets incorporates portions of gains and losses over multiple years.



VALUATION OF FUND ASSETS

HISTORICAL ASSET PERFORMANCE

The chart below shows the historical Rates of Return on Investments for both Fair Value of Assets and Actuarial Value of Assets.

	Fair Value of Assets	Actuarial Value of Assets
FYE 4/30/2024	10.44%	5.70%
FYE 4/30/2023	0.78%	5.22%
FYE 4/30/2022	(5.46%)	7.62%
FYE 4/30/2021	30.98%	11.50%
FYE 4/30/2020	(1.16%)	4.61%
FYE 4/30/2019	6.54%	6.13%
FYE 4/30/2018	8.82%	6.62%
7-Year Arithmetic Average	7.28%	6.77%
7-Year Geometric Average	6.75%	6.75%

The historical Rates of Return on Investments shown above were calculated based on the annual Return on Investments, as a percentage of the average value of the assets for the year. The historical Rates of Return on Investments shown above may not reflect the current investment allocation of the Pension Fund.

For purposes of determining the average value of assets for the year, the ending Fair Value of Assets has been adjusted to net out to the portion related to the Return on Investments themselves. All other cash flows are included.

For purposes of determining the annual Return on Investments we have adjusted the figures shown on the preceding pages. The figures shown on the preceding pages are net of Investment Expenses. We have made an additional adjustment to net out Administrative Expenses. Netting out Administrative Expenses allows us to capture returns for the year that can be used to make benefit payments as part of the ongoing actuarial process.

The adjustments we made are for actuarial reporting purposes only. By netting out Administrative Expenses and capturing Return on Investments that are available to pay benefits, it provides us a comparison to the Expected Rate of Return on Investments, but does not provide a figure that would be consistent with the rates of return that are determined by other parties. Therefore, this calculated Return on Investments should not be used to analyze investment performance of the Fund or the performance of the investment professionals.



VALUATION OF FUND ASSETS

Expected Rate of Return on Investments Assumption

The Expected Rate of Return on Investments for this valuation is 7.00%. Lauterbach & Amen, LLP does not provide investment advice. We look at a variety of factors when reviewing the Expected Rate of Return on Investments assumption selected by the client. These factors include: historical Rates of Return on Investments, capital market projections performed by the Consolidated Board's investment advisors, the Consolidated Board's investment policy, capital market forward-looking benchmark expected returns by independent investment companies, rates used by comparable pension systems, and other factors identified in the Actuarial Standards of Practice.

Generally speaking, the ideal assumption for Expected Rate of Return on Investments is one that has a 50% chance of being met over the long-term. Recently, we have observed the following factors that impact Expected Rate of Return on Investments:

- Volatility in the market has been high which drags down long-term geometric returns.
- Similar pension systems are looking to reduce future expectations. We generally see about 95% of similar pension systems using an Expected Rate of Return on Investments that is between 6.25% and 7.50%.
- We have reviewed studies conducted by Firms who gather information from multiple investment advisors who provide models and opinions on capital market returns. Those studies help guide us to see if the assumption is expected to have a 50% chance of being met over the long-term. Plans are generally aiming towards 40th to 60th percentile returns, which can help define a range of reasonableness.
- We have reviewed an index of high-quality fixed income rates that takes into consideration the pattern of your benefit payments. The purpose of the review is to provide additional disclosure in Funding Actuarial Valuations for the Low-Default-Risk Obligation Measure. The rates in this measure are low-risk and are being used as an approximate for risk-free rates. Investment funds that incorporate diversified investments which build in more risk would be expected to earn a positive risk premium, over and above the risk-free rates.



VALUATION OF FUND ASSETS

If actual returns going forward come in less than expected, the pension system risks deferring contributions to the future that should be made today and creating additional contribution volatility. Below is a chart detailing the impact on the Recommended Contribution by decreasing or increasing the Expected Rate of Return on Investments by 25 basis points:

	0.25% Decrease (6.75%)	Current Expected Rate of Return on Investments (7.00%)	0.25% Increase (7.25%)
Recommended Contribution	\$4,887,261	\$4,669,464	\$4,460,357

Currently, the client has selected an Expected Rate of Return assumption that falls within a reasonable range. We recommend the client review the Expected Rate of Return on Investments annually to ensure the selected rate remains within a reasonable range as market conditions change year-to-year.

“Investment Risk” is the potential that the actual Return on Investments will be different from what is expected. The selected Expected Rate of Return on Investments assumption is chosen to be a long-term assumption, producing a return that, on average, would produce a stable rate of return over a long-term horizon. Actual investment returns in the short-term may deviate from this long-term assumption due to current market conditions. Furthermore, establishing the Expected Rate of Return on Investments assumption may be dependent on the Illinois State Statutes pertaining to the limitations on types of investments Plan Sponsors may use. If the actual annual rates of return are less than the Expected Rate of Return on Investments, actuarial losses will be produced, thus increasing the Plan’s Unfunded Liability and, subsequently, future Recommended Contributions.

“Asset/Liability Mismatch” risk is a similar concept as Investment Risk, as it relates to setting the Expected Rate of Return on Investments assumption compared to the actual Return on Investments achieved. The Interest Rate used to discount future Plan liabilities is set equal to the Expected Rate of Return on Investments. It is expected that the selected Interest Rate be a rate that is reasonably expected to be achieved over the long-term. To the extent that the selected Interest Rate to value Plan liabilities is unreasonable, or significantly different than the actual Return on Investments earned over an extended period of time, additional Interest Rate risk is created. For example, determining Plan liabilities at an Interest Rate higher than what is expected to be achieved through investment returns results in Unfunded Liability that is not a true representation of the Plan’s condition and Percent Funded. As a result, the Actuarial Accrued Liability determined is an amount smaller than the liability that would be produced with an Interest Rate more indicative of future Expected Rate of Return on Investments. Therefore, the Recommended Contributions under the established Funding Policy may not be sufficient to appropriately meet the true pension obligations.





RECOMMENDED CONTRIBUTION DETAIL

Actuarial Accrued Liability
Funded Status
Development of the Employer Normal Cost
Normal Cost as a Percentage of Expected Payroll
Recommended Contribution Breakdown
Schedule of Amortization – New Unfunded Actuarial Accrued Liability
Schedule of Amortization – Total Unfunded Actuarial Accrued Liability
Actuarial Methods – Recommended Contribution

RECOMMENDED CONTRIBUTION DETAIL

ACTUARIAL ACCRUED LIABILITY

	Prior Valuation	Current Valuation
Active Members	\$ 17,086,806	\$ 18,456,533
Inactive Members		
Terminated Members	1,416	12,129
Retired Members	51,926,219	52,431,146
Disabled Members	6,835,146	6,827,222
Other Beneficiaries	4,986,992	4,389,241
Total Inactive Members	63,749,773	63,659,738
Total Actuarial Accrued Liability	\$ 80,836,579	\$ 82,116,271

*The Total Actuarial
Accrued Liability
has Increased by
Approximately
\$1,279,700 from the
Prior Valuation.*

FUNDED STATUS

	Prior Valuation	Current Valuation
Total Actuarial Accrued Liability	\$ 80,836,579	\$ 82,116,271
Total Actuarial Value of Assets	34,554,568	35,946,891
Unfunded Actuarial Accrued Liability	\$ 46,282,011	\$ 46,169,380
Total Fair Value of Assets	\$ 32,306,269	\$ 35,091,099

Percent Funded

Actuarial Value of Assets	<u>42.75%</u>	<u>43.78%</u>
Fair Value of Assets	<u>39.96%</u>	<u>42.73%</u>

*The Percent Funded
as of the Actuarial
Valuation Date is
Subject to Volatility
on Assets and
Liability in the
Short-Term.*



RECOMMENDED CONTRIBUTION DETAIL

DEVELOPMENT OF THE EMPLOYER NORMAL COST

	Prior Valuation	Current Valuation
Total Normal Cost	\$ 1,116,582	\$ 1,151,121
Estimated Member Contributions	(485,431)	(507,451)
Employer Normal Cost	\$ 631,151	\$ 643,670

*At a 100%
Funding Level,
the Normal Cost
Contribution is
Still Required.*

NORMAL COST AS A PERCENTAGE OF EXPECTED PAYROLL

	Prior Valuation	Current Valuation
Expected Payroll	\$ 5,188,845	\$ 5,414,671
Member Normal Cost Rate	<u>9.455%</u>	<u>9.455%</u>
Employer Normal Cost Rate	<u>12.06%</u>	<u>11.80%</u>
Total Normal Cost Rate	<u>21.52%</u>	<u>21.26%</u>

*Ideally, the
Employer
Normal Cost
Rate will Remain
Stable.*

RECOMMENDED CONTRIBUTION BREAKDOWN

	Prior Valuation	Current Valuation
Employer Normal Cost*	\$ 675,332	\$ 688,727
Amortization of Unfunded Accrued Liability/(Surplus)	3,816,662	3,980,737
Recommended Contribution	\$ 4,491,994	\$ 4,669,464

*The
Recommended
Contribution has
Increased by
3.95% from the
Prior Valuation.*

*Employer Normal Cost Contribution includes interest through the end of the Fiscal Year.



RECOMMENDED CONTRIBUTION DETAIL

SCHEDULE OF AMORTIZATION – CURRENT YEAR UNFUNDED ACTUARIAL ACCRUED LIABILITY

Below is the schedule of remaining amortization balances for the new Unfunded Liability incurred in the current year.

Unfunded Liability Base	Initial Balance	Date Established	Current Balance	Years Remaining	Payment
Investment (Gain)/Loss	\$ 333,114	4/30/2024	\$ 333,114	16	\$ 28,721
Actuarial (Gain)/Loss	(365,153)	4/30/2024	(365,153)	16	(31,484)
Contribution Experience	<u>\$ 496,329</u>	4/30/2024	<u>\$ 496,329</u>	16	<u>\$ 42,794</u>
Total	<u>\$ 464,290</u>		<u>\$ 464,290</u>		<u>\$ 40,031</u>

The Actuarial (Gain)/Loss can be attributable to several factors including, but not limited to, demographic changes, Employer Contribution timing, Member Contribution experience, benefit payment experience, and salary increase experience compared to expectation.



RECOMMENDED CONTRIBUTION DETAIL

SCHEDULE OF AMORTIZATION – TOTAL UNFUNDED ACTUARIAL ACCRUED LIABILITY

Below is the schedule of remaining amortization balances for the Unfunded Liability incurred in the current and prior years.

Unfunded Liability Base	Initial Balance	Date Established	Current Balance	Years Remaining	Payment
FYE 4/30/2024	\$ 464,290	4/30/2024	\$ 464,290	16	\$ 40,031
FYE 4/30/2023	1,970,677	4/30/2023	1,946,113	16	167,793
FYE 4/30/2022	(2,387,912)	4/30/2022	(2,336,590)	16	(201,461)
FYE 4/30/2021	1,060,961	4/30/2021	1,031,747	16	88,957
FYE 4/30/2020	2,634,847	4/30/2020	2,553,287	16	220,145
FYE 4/30/2019	2,292,953	4/30/2019	2,219,482	16	191,364
FYE 4/30/2018	<u>\$ 41,581,506</u>	4/30/2018	<u>\$ 40,291,051</u>	16	<u>\$ 3,473,908</u>
Total	<u>\$ 47,617,322</u>		<u>\$ 46,169,380</u>		<u>\$ 3,980,737</u>



RECOMMENDED CONTRIBUTION DETAIL

ACTUARIAL METHODS – RECOMMENDED CONTRIBUTION

Actuarial Valuation Date	May 1, 2024
Data Collection Date	April 30, 2024
Actuarial Cost Method	Entry Age Normal (Level % Pay)
Amortization Method	Level % Pay (Closed)
Amortization Target	100% Funded Over 16 Years
Asset Valuation Method	5-Year Smoothed Fair Value

The above methods constitute a sound Actuarially Determined Contribution under the parameters of Actuarial Standards of Practice.

The contributions and benefit values of the Pension Fund are calculated by applying actuarial assumptions to the benefit provisions and demographic data furnished, using the Actuarial Cost Method described. The Actuarial Cost and Amortization Methods allocate the projected obligations of the Plan over the working lifetimes of the Plan Members.

The Recommended Contribution amount shown in this report is based on the methods summarized above. The *Actuarial Funding Policies* section of this report includes a more detailed description of the Actuarial Funding Methods being used.

The Actuarial Funding Methods are meant to provide a systematic process for determining contributions on an annual basis. The methods do not impact the expectation of future benefit payments. The methods only impact the way contributions are made towards future benefit payments.

Different Actuarial Funding Methods may achieve funding goals with differing levels of success. Certain methods are more efficient and more stable on an annual basis.

In the current valuation, the Plan Sponsor has elected to use a 10% corridor in the determination of the Actuarial Value of Assets for both the Recommended and Alternative Contributions. In the event that the Actuarial Value of Assets exceeds 110% of the Fair Value of Assets or falls below 90% of the Fair Value of Assets, the excess gains or losses will be recognized immediately.





ALTERNATIVE CONTRIBUTION

Alternative Contribution
Funded Status – Alternative Contribution
Actuarial Methods – Alternative Contribution

ALTERNATIVE CONTRIBUTION

ALTERNATIVE CONTRIBUTION

	Prior Valuation	Current Valuation
Alternative Contribution	\$3,755,433	\$3,904,626
Expected Payroll	\$5,188,845	\$5,414,671
Alternative Contribution as a Percent of Expected Payroll	72.38%	72.11%

FUNDED STATUS – ALTERNATIVE CONTRIBUTION

	Prior Valuation	Current Valuation
Normal Cost	\$937,002	\$978,086
Fair Value of Assets	\$32,306,269	\$35,091,099
Actuarial Value of Assets	\$34,554,568	\$35,946,891
Actuarial Accrued Liability	\$82,483,050	\$83,769,767
Unfunded Actuarial Accrued Liability/(Surplus)	\$47,928,482	\$47,822,876
<u>Percent Funded</u>		
Actuarial Value of Assets	41.89%	42.91%
Fair Value of Assets	39.17%	41.89%



ALTERNATIVE CONTRIBUTION

The Alternative Contribution is based on Actuarial Funding Methods and funding parameters outlined in the Illinois State Statutes for pension funding. The resulting contribution is lower than the Recommended Contribution for the current year. The Alternative Contribution amount is not recommended because it represents only a deferral of contributions when compared to the Recommended Contribution method.

Actuarial Funding Methods for pensions are best applied to provide a balance between the long-term goals of a variety of stakeholders:

1. Members – the Members are interested in benefit security and having the funds available to pay benefits when retired
2. Employers – cost control and cost stability over the long-term
3. Taxpayers – paying for the services they are receiving from active Members

The Alternative Contribution methods are not intended to provide a better system in any of the above categories long-term. The parameters are not recommended for a long-term funding strategy.

The funding methods and parameters put into place in the Illinois State Statutes in 2011 were intended to provide short-term budget relief for Employer Contributions. An Employer using the parameters outlined in the Illinois State Statutes for current funding should view the contributions as short-term relief. Our recommendation in this situation is for a Pension Fund and an Employer to work towards a long-term funding strategy that better achieves the long-term funding goals, over a period that does not exceed 3-5 years.

The Securities and Exchange Commission in 2013 used the phrase “Statutory Underfunding” to describe situations where contributions appear to be more manageable in the short-term, but set up future Recommended Contributions that are less likely to be manageable.



ALTERNATIVE CONTRIBUTION

ACTUARIAL METHODS – ALTERNATIVE CONTRIBUTION

Actuarial Valuation Date	May 1, 2024
Data Collection Date	April 30, 2024
Actuarial Cost Method	Projected Unit Credit
Amortization Method	Level % Pay (Closed)
Amortization Target	90% Funded Over 16 Years
Asset Valuation Method	5-Year Smoothed Fair Value

The contribution and benefit values of the Pension Fund are calculated by applying actuarial assumptions to the benefit provisions and demographic data furnished, using the Actuarial Cost Method described. The Actuarial Cost and Amortization methods allocate the projected obligations of the Plan over the working lifetimes of the Plan Members.

The Actuarial Funding Methods are meant to provide a systematic process for determining contributions on an annual basis. The methods do not impact the expectation of future benefit payments. The methods only impact the way contributions are made towards future benefit payments.

Different Actuarial Funding Methods may achieve funding goals with differing levels of success. Certain methods are more efficient and more stable on an annual basis.

The guidelines in the Illinois State Statutes for pension funding are silent on the use of a corridor on the Fair Value of Assets in determination of the Actuarial Value of Assets. In the current valuation, the Plan Sponsor has elected to use a 10% corridor in the determination of the Actuarial Value of Assets for both the Recommended and Alternative Contributions. In the event that the Actuarial Value of Assets exceeds 110% of the Fair Value of Assets or falls below 90% of the Fair Value of Assets, the excess gains or losses will be recognized immediately.





ACTUARIAL VALUATION DATA

Active Members
Inactive Members
Summary of Monthly Benefit Payments
Age and Service Distribution

ACTUARIAL VALUATION DATA

ACTIVE MEMBERS

	Prior Valuation	Current Valuation
Tier I	24	23
Tier II	32	33
Total Active Members	56	56
Total Payroll	\$ 5,105,875	\$ 5,328,090

INACTIVE MEMBERS

	Prior Valuation	Current Valuation
Terminated Members	3	4
Retired Members	55	55
Disabled Members	10	10
Other Beneficiaries	19	17
Total Inactive Members	87	86

SUMMARY OF MONTHLY BENEFIT PAYMENTS

	Prior Valuation	Current Valuation
Retired Members	\$ 304,090	\$ 312,566
Disabled Members	43,101	43,574
Other Beneficiaries	51,273	46,193
Total Inactive Members	\$ 398,464	\$ 402,333



ACTUARIAL VALUATION DATA

AGE AND SERVICE DISTRIBUTION

5/1/2024 Age and Service Distribution - Tier 1 Tier 2 Active Members												
	Service	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up	Total
Age												
Under 25		0 1	0 1									0 2
25 to 29		0 1	0 6									0 7
30 to 34			0 3	0 8								0 11
35 to 39			0 2	0 4	1 3							1 9
40 to 44				0 2	0 2	6 0	4 0					10 4
45 to 49					1 0	6 0	1 0	1 0				9 0
50 to 54						1 0	2 0					3 0
55 to 59												
60 to 64												
65 to 69												
70 & up												
Total		0 2	0 12	0 14	2 5	13 0	7 0	1 0				23 33





ACTUARIAL FUNDING POLICIES

Actuarial Cost Method
Financing Unfunded Actuarial Accrued Liability
Actuarial Value of Assets

ACTUARIAL FUNDING POLICIES

ACTUARIAL COST METHOD

The Actuarial Cost Method allocates the projected obligations of the Plan over the working lifetimes of the Plan Members.

In accordance with the Pension Fund's Funding Policy, the Actuarial Cost Method for the Recommended Contribution basis is Entry Age Normal (Level Percent of Pay). The Entry Age Normal Cost Method is a method under which the Actuarial Present Value of the projected benefits of each individual included in an Actuarial Valuation is allocated on a level basis over the earnings or service of the individual between entry age and assumed exit age. The portion of this Actuarial Present Value allocated to a valuation year is called Normal Cost. The portion of the Actuarial Present Value not provided at an Actuarial Valuation Date by the Actuarial Present Value of future Normal Costs is called the Actuarial Accrued Liability.

The Entry Age Normal method attempts to create a level cost pattern. In contrast to other Actuarial Cost Methods which inherently lead to uneven or less predictable cost patterns, the Entry Age Normal method is generally understood to be less risky in terms of contribution stability from year to year.

The Conference of Consulting Actuaries Public Plans Community produced a "white paper" detailing Funding Policy model practices for public sector pension plans. Under the Level Cost Actuarial Methodology ("LCAM"), one of the principal elements to a Funding Policy is the Actuarial Cost Method. When deciding which Actuarial Cost Method to use, several objectives may be considered, such as the following:

- Each Member's benefit should be funded under a reasonable allocation method by the expected retirement date
- Pay-related benefit costs should reflect anticipated pay at retirement
- The expected cost of each year of service (i.e. Normal Cost) for each active Member should be reasonably related to the expected cost of that Member's benefit
- The Member's Normal Cost should emerge as a level percent of Member compensation
- No gains or losses should occur if all assumptions are met.

Following these criteria, the use of the Entry Age Normal Cost Method (Level Percent of Pay) is a model practice.

FINANCING UNFUNDED ACTUARIAL ACCRUED LIABILITY

The Unfunded Actuarial Accrued Liability may be amortized over a period either in level dollar amounts or as a level percentage of projected payroll.

When amortizing the Unfunded Actuarial Accrued Liability as a level percentage of payroll, additional risk is incurred since the amortization payments in the early years of the payment period may not be large enough to cover the interest accrued on the existing Unfunded Liability. As a result, the Unfunded Liability



ACTUARIAL FUNDING POLICIES

may increase initially, before the amortization payments grow large enough to cover all interest accruals. Generally speaking, the Plan Sponsor will be required to contribute a larger total contribution amount over the course of the funding period under a level percentage of payroll basis as compared to a level dollar payroll schedule.

The Government Finance Officers Association notes that best practices in public pension finance include utilizing amortization periods that do not exceed 20 years. Longer amortization periods elevate the risk of failing to reduce any Unfunded Liability. For example, when the amortization payment in full only covers interest on the Unfunded Liability, but does not reduce the existing Unfunded Liability, the required contribution will increase in future years.

A second principal element under the Level Cost Actuarial Methodology described above is to establish an Amortization Policy that determines the length of time and the structure of the increase or decrease in contributions required to systematically fund the Unfunded Actuarial Accrued Liability. When deciding on the Amortization Policy, several objectives may be considered, such as the following:

- Variations in the source of liability changes (i.e. gains or losses, Plan changes, assumption changes) should be funded over periods consistent with an appropriate balance between the policy objectives of demographic matching and volatility management
- The cost changes in Unfunded Actuarial Accrued Liability should emerge as a level percentage of Member compensation

The LCAM model practices for the Amortization Policy include the following:

- Layered fixed period amortization by source
- Level percent of pay amortization
- An amortization period ranging from 15-20 years for experience gains or losses
- An amortization period of 15-25 years for assumption changes

In accordance with the Pension Fund's Funding Policy for the Recommended Contribution, the Unfunded Actuarial Accrued Liability is amortized by level percent of payroll contributions to a 100% funding target over the remaining 16 years. See the *Actuarial Methods – Recommended Contribution* section of this report for more detail.

We believe that the amortization period is appropriate for the purpose of this valuation.



ACTUARIAL FUNDING POLICIES

ACTUARIAL VALUE OF ASSETS

The Pension Fund is an ongoing plan. The Employer wishes to smooth the effect of volatility in the Fair Value of Assets on the annual contribution. Therefore, the Actuarial Value of Assets is equal to the Fair Value of Assets with unanticipated gains/losses recognized over a five-year period.

The Asset Valuation Method is intended to create an Actuarial Value of Assets that remains reasonable in relation to the Fair Value of Assets over time. The method produces results that can fall either above or below the Fair Value of Assets. The period of recognition is short.

It is intended that the period of recognition is short enough to keep the Actuarial Value of Assets within a decent range of the Fair Value of Assets. In the event that the Actuarial Value of Assets exceeds or falls below a 10% corridor of the Fair Value of Assets, the additional gain or loss will be recognized immediately.





ACTUARIAL ASSUMPTIONS

Nature of Actuarial Calculations
Selection of Actuarial Assumptions
Actuarial Assumptions in the Valuation Process
Assessment of Risk Exposures
Limitations of Risk Analysis
Assessment and Use of Actuarial Models
Actuarial Assumptions Utilized

ACTUARIAL ASSUMPTIONS

NATURE OF ACTUARIAL CALCULATIONS

The results documented in this report are estimates based on data that may be imperfect and on assumptions about future events. Certain Plan Provisions may be approximated or deemed immaterial, and, therefore, are not valued. Assumptions may be made about demographic data or other factors. Reasonable efforts were made in this valuation to ensure that significant items in the context of the Actuarial Accrued Liability or costs are treated appropriately, and not excluded or included inappropriately.

Actual future experience will differ from the assumptions used in the calculations. As these differences arise, the expense for accounting purposes will be adjusted in future valuations to reflect such actual experience.

A range of results different from those presented in this report could be considered reasonable. The numbers are not rounded, but this is for convenience only and should not imply precision which is not inherent in actuarial calculations.

SELECTION OF ACTUARIAL ASSUMPTIONS

Actuaries and other service providers provide guidance to their clients in the selection of assumptions used in the Actuarial Valuation based on their industry-specific training and experience. The Actuaries' expertise is used in the determination of demographic assumptions as it relates to future expectations of Plan demographic activity, such as mortality, termination, and retirement rates. The selection of economic assumptions, such as Expected Rate of Return on Investments or the assumed inflation rate, is more subjective. Investment advisors and other services providers utilize their expertise and knowledge of capital markets to model future expectations. Some assumptions may have an influence on other assumptions. The role of the Actuary in the selection of the economic assumptions is to review available market information including historical economic information and forward-looking capital market projections from investment professionals and to assess whether or not sufficient backup exists to deem the assumption reasonable. The selection of economic assumptions is the responsibility of the client. For example, the inflation rate (an economic assumption) may directly correlate to the active member salary increase assumption (a demographic assumption). Once all demographic and economic assumptions have been determined, the Actuary will create various sets of assumptions which take into account the proposed assumptions individually and in the aggregate. The client will then make the final decision of which assumption set to use.



ACTUARIAL ASSUMPTIONS

ACTUARIAL ASSUMPTIONS IN THE VALUATION PROCESS

The contributions and benefit values of the Pension Fund are calculated by applying actuarial assumptions to the benefit provisions and demographic data furnished, using the Actuarial Cost Method described in the *Actuarial Funding Policies* section of this report.

The principal areas of financial risk which require assumptions about future experience are:

- Expected Rate of Return on Investments
- Patterns of Pay Increases for Members
- Rates of Mortality Among Active and Inactive Members
- Rates of Termination Among Active Members
- Rates of Disability Among Active Members
- Age Patterns of Actual Retirements

Actual experience of the Pension Fund will not coincide exactly with assumed experience. Each valuation provides a complete recalculation of assumed future experience and takes into account all past differences between assumed and actual experience. The result is a continual series of adjustments to the computed Recommended Contribution.

Details behind the selection of the actuarial assumptions can be found in the Actuarial Assumption Summary document provided to the client upon request. The client has reviewed and approved the assumptions as a reasonable expectation of the future anticipated experience under the Plan.



ACTUARIAL ASSUMPTIONS

ASSESSMENT OF RISK EXPOSURES

From time to time it becomes appropriate to modify one or more of the assumptions, to reflect experience trends (but not random year-to-year fluctuations). In addition, Actuarial Standards of Practice require that the Actuary minimally perform a qualitative assessment of key financial and demographic risks as part of the risk assessment process with each annual Actuarial Valuation. The risk assessments we perform include, but are not limited to, the following:

- Periodic demographic experience studies every 3 to 5 years to confirm the ongoing appropriateness of actuarial assumptions
- Highlight the impact of demographic experience over the past year, as well as other sources of change and volatility in the *Actuarial Recommended Contribution – Reconciliation* section of this report
- Detail year-over-year changes in contribution levels, assets, liabilities, and Funded Status in the *Recommended Contribution* and *Funded Status* sections in the *Management Summary* section of this report
- Review any material changes in the demographic data as summarized in the *Actuarial Valuation Data* section of this report
- Provide and discuss the Actuarial Assumption Summary document highlighting the rationale for each key assumption chosen by the client
- Identify potential Cash Flow Risk by highlighting expected benefit payments over the next 5-year and 10-year periods in the *Asset Growth* section in the *Management Summary* section of this report
- Describe the impact of any assumption, method, or policy change in the *Management Summary* section of this report
- Utilize supplemental information, such as the GASB Discount Rate sensitivity disclosures to understand, for example, what impact an alternative Expected Rate of Return on Investments assumption might have on the estimation of Actuarial Accrued Liability and Funded Status
- Utilize supplemental information, such as the GASB solvency test, to better understand the Cash Flow Risk and long-term sustainability of the Plan

LIMITATIONS OF RISK ANALYSIS

Since future experience may never be precisely as assumed, the process of selecting funding methods and actuarial assumptions may inherently create risk and volatility of results. A more detailed evaluation of the above risk exposures is beyond the scope and nature of the annual Actuarial Valuation process. For example, scenario tests, sensitivity tests, stress tests, and/or stochastic modeling for multi-year projections to assess the impact of alternative assumptions and methods, or modeling future experience different from the assumptions in these results, are not included in this Actuarial Valuation.

The Pekin Firefighters' Pension Fund and/or the City of Pekin, Illinois should contact the Actuary if they desire a more detailed assessment of any of these forward-looking risk exposures.



ACTUARIAL ASSUMPTIONS

ASSESSMENT AND USE OF ACTUARIAL MODELS

Actuarial Valuations rely upon the use of actuarial modeling software to predict the occurrence of future events, which include specific demographic and financial potential outcomes. Actuarial assumptions are established to provide a guideline to use for such modeling.

- The model used in this Actuarial Valuation is intended to determine the Recommended Contribution, under the selected Funding Policy. The actuarial assumptions used were developed with this goal in mind.
- There are no known material limitations or inconsistencies among the actuarial assumptions or methods.
- The output from the model is reasonable based on the individual actuarial assumptions and based on the actuarial assumptions in the aggregate.
- The actuarial software used to calculate plan liabilities has been purchased from an outside vendor. We have performed thorough testing of the software, including review of sample participants, to ensure the intended purpose of the model, the operation of the model, sensitivities and dependencies, and strengths and limitations of the model are sufficient for this purpose.
- Demographic data and financial information have been provided by client professionals, financial advisors, and/or auditors, who are known to be experts in their respective fields. We rely on the fact that the information provided by these experts has been given for the intended purpose of this Actuarial Valuation.
- Where applicable, certain actuarial assumptions and Funding Policy may be required as prescribed by law. In such instances, we have followed legal guidance to ensure conformity.
- The Expected Rate of Return on Investments assumption has been chosen using input from several sources; including, but not limited to: client professionals, financial advisors, auditors, and other capital market outlooks. We have relied on the information provided, in the aggregate, to settle on the selected Expected Rate of Return on Investments assumption.

As stated in the *Limitations of Risk Analysis* section, future experience may never be precisely as assumed. As a result, the funding methods and actuarial assumptions used in the model may create volatility in the results when compared year after year. A more detailed evaluation of this volatility is beyond the scope and nature of the annual Actuarial Valuation process. In such cases, additional scenario tests, sensitivity tests, stress tests, and/or stochastic modeling for multi-year projections to assess the impact of alternative assumptions and methods, or modeling future experience different from the assumptions in these results, may be performed to determine a range of reasonable results.



ACTUARIAL ASSUMPTIONS

ACTUARIAL ASSUMPTIONS UTILIZED

Expected Rate of Return on Investments 7.00% Net of Administrative Expense

CPI-U 2.25%

Total Payroll Increases 3.25%

Individual Pay Increases * 3.75% - 20.18%

Individual pay increases include a long-term average increase for inflation, average annual increases for promotions, and any additional increases for a step program. Sample rates are as follows:

Service	Rate	Service	Rate
0	18.70%	8	3.75%
1	20.18%	9	3.75%
2	3.75%	10	3.75%
3	3.75%	15	3.75%
4	3.75%	20	3.75%
5	3.75%	25	3.75%
6	3.75%	30	3.75%
7	3.75%	35	3.75%

*Individual pay increases for active Members hired at age 40 or older are assumed annual increases at the ultimate rate reduced by 50 basis points, without adjustments in early service years.



ACTUARIAL ASSUMPTIONS

Retirement Rates

100% of the L&A Assumption Study for Firefighters 2020 Cap Age 65. Sample rates are as follows:

Age	Rate	Age	Rate
50	7.00%	58	17.15%
51	7.00%	59	17.15%
52	7.00%	60	20.00%
53	7.00%	61	20.00%
54	7.00%	62	20.00%
55	17.15%	63	25.00%
56	17.15%	64	25.00%
57	17.15%	65	100.00%

Termination Rates

100% of the L&A Assumption Study for Firefighters 2020. Sample rates are as follows:

Age	Rate	Age	Rate
25	7.02%	40	1.25%
30	4.07%	45	0.41%
35	2.41%	50	0.00%

Disability Rates

100% of the L&A Assumption Study for Firefighters 2020. Sample rates are as follows:

Age	Rate	Age	Rate
25	0.07%	40	0.54%
30	0.09%	45	0.75%
35	0.27%	50	0.97%

75% of active Members who become disabled are assumed to be in the Line of Duty.



ACTUARIAL ASSUMPTIONS

Mortality Rates

Active Mortality follows the Sex Distinct Raw Rates as developed in the PubS-2010(A) Study. Mortality improvement uses MP-2019 Improvement Rates applied on a fully generational basis.

50% of active Member deaths are assumed to be in the Line of Duty.

Retiree Mortality follows the L&A Assumption Study for Firefighters 2020. These rates are experience weighted with the Sex Distinct Raw Rates as developed in the PubS-2010(A) Study improved to 2017 using MP-2019 Improvement Rates. These rates are then improved fully generationally using MP-2019 Improvement Rates.

Disabled Mortality follows the L&A Assumption Study for Firefighters 2020. These rates are experience weighted with the Sex Distinct Raw Rates as developed in the PubS-2010 Study for disabled participants improved to 2017 using MP-2019 Improvement Rates. These rates are then improved fully generationally using MP-2019 Improvement Rates.

Spouse Mortality follows the Sex Distinct Raw Rates as developed in the PubS-2010(A) Study for contingent survivors. For all rates not provided there (ages 45 and younger) the PubG-2010 Study for general employees was used. Mortality improvement uses MP-2019 Improvement Rates applied on a fully generational basis.

Marital Assumptions

Active Members: 80% of active Members are assumed to be married. Female spouses are assumed to be 3 years younger than male spouses.

Retiree and Disabled Members: Actual spousal data was utilized for retiree and disabled Members.





LOW-DEFAULT-RISK OBLIGATION MEASURE

Low-Default-Risk Obligation Measure – Purpose
Low-Default-Risk Obligation Measure
Low-Default-Risk Obligation Measure vs Actuarial Liability

LOW-DEFAULT-RISK OBLIGATION MEASURE

LOW-DEFAULT-RISK OBLIGATION MEASURE - PURPOSE

The Pension Committee of the Actuarial Standards Board adopted changes to Actuarial Standards of Practice No. 4 (“ASOP 4”). ASOP 4 is titled “Measuring Pension Obligations and Determining Pension Plan Costs or Contributions”. The changes were adopted by the Actuarial Standards Board in December 2021 and are effective for reporting and Measurement Dates on or after February 15, 2023.

One change is the requirement for all Funding Actuarial Valuations to include a Low-Default-Risk Obligation Measure (“LDROM”). In its simplest form, the LDROM is a measure of Actuarial Liability determined using a low-risk Expected Rate of Return on Investments. The LDROM is not intended to replace the Actuarial Liability used to determine the Recommended Contribution amount calculated in this report. The intention is to provide additional information on the Funded Status of the Plan and benefit security.

The Low-Default-Risk Obligation Measure is shown below as of the Measurement Date. The discussion that follows provides more information on the assumptions and methods used to determine the LDROM and some interpretation of the results.

LOW-DEFAULT-RISK OBLIGATION MEASURE

	<u>Current Valuation</u>
Low-Default-Risk Obligation Measure	\$ 98,528,596
Fair Value of Assets	<u>35,091,099</u>
Obligation not Covered by Current Assets	<u>\$ 63,437,497</u>

*The Low-Default-Risk
Obligation Measure is Not
Intended to Replace the
Actuarial Liability Used to
Determine the Recommended
Contribution.*

The Obligation not Covered by Current Assets shown above is for illustration of the Low-Default-Risk Obligation Measure only and is not intended for any other purposes. The amount of Obligation not Covered by Current Assets should not be used for pension funding or financial statement reporting purposes. In addition, the Obligation not Covered by Current Assets amount should not be used for any other assessments related to pension funding, such as assessing Unfunded Liability for the purpose of issuing Pension Obligation Bonds. Discussion of any of these items should be handled separately.



LOW-DEFAULT-RISK OBLIGATION MEASURE

Selection of the Discount Rate

Under Actuarial Standards, a Discount Rate should be selected from a source that develops the rate using low-default-risk fixed income securities. In addition, the fixed income securities should be reasonably consistent with the pattern of expected benefit payments from the Fund.

The Low-Default-Risk Obligation Measure has been valued using the FTSE Pension Discount Curve. The FTSE Pension Discount Curve is determined using rates from corporate bonds that are rated AA (from the FTSE U.S. Broad Investment Grade Bond Index) and yields from the FTSE Russell's Treasury model curve. The result is a set of investment grade zero coupon bond rates with maturities from 6 months to 30 years.

The equivalent single discount rate that would produce the same liability as the FTSE Pension Discount Curve is 5.55%.

There are other indices constructed that are appropriate for this disclosure as well. They could produce Discount Rates that are higher or lower than the LDROM shown here. An increase/decrease in the discount rate of 50 basis points (0.50%) would decrease/increase the LDROM by (6.31%)/7.01%, respectively. In our opinion, the FTSE Pension Discount Curve meets the requirements of the disclosure of the LDROM. The curve is constructed using investment grade corporate bonds. In addition, the rates are updated monthly and the current rates used (as of the Measurement Date of this report) are reflective of current market conditions. Finally, the use of a yield curve as opposed to a single rate allows the flexibility for the LDROM to be determined in a manner consistent with the pattern of expected benefit payments.

The Discount Rate is intended for the current Measurement Date only. In order to stay consistent with the prevailing market conditions, the Discount Rate will be assessed and updated each year at each new Measurement Date.

Selection of the Actuarial Cost Method

The Standard requires the use of an immediate-gain Actuarial Cost Method. We have elected to use the Entry Age Normal cost method for measurement of the LDROM. Entry Age Normal is being applied on a percent of pay basis. The Cost Method is the same method used for the determination of the Recommended Contribution in this report.

Other immediate-gain Actuarial Cost Methods are available and acceptable for use in the determination of the LDROM. Other acceptable methods include benefits-based methods and accrued benefit methods. We selected the Entry Age Normal method due to the fact that benefit liability in this Fund is not typically settled with one-time payments. For example, the Plan does not pay lump sums (except refunds of Member Contributions) and is not anticipated to settle liability through the purchase of annuity contracts. Therefore, the usefulness of a benefits-based method is much more limited in interpretation of this measure as it relates to benefit security.



LOW-DEFAULT-RISK OBLIGATION MEASURE

Interpretation of the LDROM

The Low-Default-Risk Obligation Measure is higher than the liability used for the Recommended Contribution determination by \$16,412,325.

Actuarial Liability is determined in different ways based on the purpose of the measurement. The Actuarial Liability for the Recommended Contribution purposes is used to develop a contribution amount that, when combined with other sources of funding (including Member Contributions and expected investment returns), would pay all future expected benefits. The expected investment returns under this scenario are based on the current asset allocation and capital market expectations of the Fund. Assets are invested in a way that involves risk. Actual returns can vary significantly year-to-year above and below expectations. The trade-off is a risk-premium over the long-term and above low-risk market rates.

The LDROM, by contrast, is developed using low-risk returns available in the market. These returns could be obtained theoretically with low-risk of deviation from expectation, and lower expectation (i.e. there is no risk-premium). The LDROM, then, can be thought of as the amount of money that should be set aside today to appropriately fund and prepare for all future benefit payments, if the assets were invested in relatively low volatility assets available in the market today.

The expected decrease in the liability for funding purposes as compared to the LDROM can be thought of as cost savings from investing in riskier assets, with higher long-term return expectations. At the same time, this difference also represents a risk factor for the Pension Fund as the Fund is reliant on receiving the expected return on investments, including a risk premium. Contributions, combined with these investment returns, are required in order to fund future benefit payments.

LOW-DEFAULT-RISK OBLIGATION MEASURE VS ACTUARIAL LIABILITY

	Current Valuation
Low-Default-Risk Obligation Measure	\$ 98,528,596
Actuarial Accrued Liability (Entry Age Normal)	82,116,271
Difference	\$ 16,412,325

*The Low-Default-Risk
Obligation Measure is Not
Intended to Replace the
Actuarial Liability Used to
Determine the Recommended
Contribution.*





SUMMARY OF PRINCIPAL PLAN PROVISIONS

Establishment of the Fund
Administration
Member Contributions
Regular Retirement Pension Benefit
Early Retirement Pension Benefit
Surviving Spouse Benefit
Termination Benefit – Vested
Disability Benefit

SUMMARY OF PRINCIPAL PLAN PROVISIONS

ESTABLISHMENT OF THE FUND

The Firefighters' Pension Fund is established and administered as prescribed by "Article 4 – Firefighters' Pension Fund – Municipalities 500,000 and Under" of the Illinois Pension Code.

ADMINISTRATION

The Firefighters' Pension Fund is administered by a Board of Trustees whose duties are to manage the Pension Fund, determine applications for pensions, authorize payment of pensions, establish rules, pay expenses, and keep records.

MEMBER CONTRIBUTIONS

Members contribute 9.455% of their pensionable salary.

REGULAR RETIREMENT PENSION BENEFIT

Tier I

Eligibility: Age 50 with at least 20 years of creditable service.

Benefit: 50% of final salary for the first 20 years of service, plus an additional 2.5% of final salary for each year of service beyond 20 years of service, pro-rated monthly, and not to exceed 75% of final salary. "Final salary" is based on the firefighter's pensionable salary attached to rank held on the last day of service.

Annual Increase in Benefit: A firefighter is entitled to receive an initial increase equal to 1/12 of 3% of the original monthly benefit for each full month that has passed since the pension began. The initial increase date will be the later of the first day of the month after the pensioner turns age 55 or the first day of the month after the benefit date anniversary. Subsequent increases of 3% of the current monthly benefit will be granted every January 1st thereafter.



SUMMARY OF PRINCIPAL PLAN PROVISIONS

REGULAR RETIREMENT PENSION BENEFIT - CONTINUED

Tier II

Eligibility: Age 55 with at least 10 years of creditable service.

Benefit: 2.5% of final average salary for each year of service, and not to exceed 75% of final average salary. "Final average salary" is determined by dividing the total pensionable salary during 48 consecutive months of service within the last 60 months of service in which total pensionable salary was the highest, by the number of months of service in that period (or by dividing the total pensionable salary during 96 consecutive months of service within the last 120 months of service in which total pensionable salary was the highest, by the number of months of service in that period, if greater). Annual salary for this purpose will not exceed the salary cap, indexed by the lesser of 3% or the CPI-U for the 12 months ending with the September preceding each November 1st. The salary cap will not decrease.

Annual Increase in Benefit: The initial increase date will be the later of the January 1st after the pensioner turns age 60 or the January 1st after the benefit date anniversary. Subsequent increases will be granted every January 1st thereafter. The initial increase and subsequent increases will be the lesser of 3% of the original benefit or ½ of the CPI-U for the 12 months ending with the September preceding each November 1st.

EARLY RETIREMENT PENSION BENEFIT

Tier I

None.

Tier II

Eligibility: Age 50 with at least 10 years of creditable service.

Benefit: The regular retirement pension benefit reduced by ½ of 1% for each month that the firefighters' age is between 50 and 55.

Annual Increase in Benefit: The initial increase date will be the later of the January 1st after the pensioner turns age 60 or the January 1st after the benefit date anniversary. Subsequent increases will be granted every January 1st thereafter. The initial increase and subsequent increases will be the lesser of 3% of the original benefit or ½ of the CPI-U for the 12 months ending with the September preceding each November 1st.



SUMMARY OF PRINCIPAL PLAN PROVISIONS

SURVIVING SPOUSE BENEFIT

Tier I

Eligibility: Married to an active firefighter, a disabled pensioner at the time of death, or a retired pensioner (at least 12 months prior to the time of death if married post-retirement).

Active Line of Duty Death Benefit: An eligible surviving spouse is entitled to receive 100% of the firefighter's final pensionable salary attached to rank held on the last day of service.

Non-Duty Death Benefit:

Disabled or Retired Pensioner: An eligible surviving spouse is entitled to receive the greater of the pensioner's benefit at the time of death or 54% of the pensioner's final pensionable salary attached to rank held on the last day of service.

Active Member: An eligible surviving spouse is entitled to receive the greater of the firefighter's eligible benefit at the time of death or 54% of the firefighter's final pensionable salary attached to rank held on the last day of service.

Annual Increase in Benefit: None.

Tier II

Eligibility: Married to an active firefighter, a disabled pensioner at the time of death, or a retired pensioner (at least 12 months prior to the time of death if married post-retirement).

Active Line of Duty Death Benefit: An eligible surviving spouse is entitled to receive 100% of the firefighter's final pensionable salary attached to rank held on the last day of service.

Non-Duty Death Benefit:

Disabled or Retired Pensioner and Active Member: An eligible surviving spouse is entitled to receive the greater of 66⅔% of the firefighter's earned pension benefit at the time of death or 54% of the firefighter's monthly salary at the time of death.

Annual Increase in Benefit: The initial increase date will be the January 1st after the surviving spouse turns age 60. Subsequent increases will be granted every January 1st thereafter. The initial increase and subsequent increases will be the lesser of 3% of the original benefit or ½ of the CPI-U for the 12 months ending with the September preceding each November 1st.



SUMMARY OF PRINCIPAL PLAN PROVISIONS

TERMINATION BENEFIT – VESTED

Tier I

Eligibility: Age 60 with at least 10 but less than 20 years of creditable service.

Benefit: An accrual factor times final salary for each year of service. “Accrual factor” is a factor of 1.5% at 10 years of service, increasing ratably up to 2.4% at 19 years of service. “Final salary” is based on the firefighter’s pensionable salary attached to rank held on the last day of service.

Annual Increase in Benefit: A firefighter is entitled to receive an initial increase equal to 1/12 of 3% of the original monthly benefit for each full month that has passed since the pension began. The initial increase date will be the first day of the month after the benefit date anniversary. Subsequent increases of 3% of the current monthly benefit will be granted every January 1st thereafter.

Tier II

None.



SUMMARY OF PRINCIPAL PLAN PROVISIONS

DISABILITY BENEFIT

Tier I

Eligibility: Duty Disability, Non-Duty Disability with at least 7 years of creditable service, or Occupational Disease Disability with at least 5 years of creditable service.

Benefit: For a duty disability or an occupational disease disability with at least 5 years of creditable service, a firefighter is entitled to receive the greater of 65% of final salary or the regular retirement pension benefit at the time of disability. For a non-duty disability with at least 7 years of creditable service, a firefighter is entitled to receive 50% of their final salary. “Final salary” is based on the firefighter’s pensionable salary attached to rank held on the last day of service.

Annual Increase in Benefit: A firefighter is entitled to receive an initial increase equal to 3% of the original monthly benefit for each full year that has passed since the pension began. The initial increase date will be the later of the January 1st after following pensioner turns age 60 or the January 1st after the benefit date anniversary. Subsequent increases of 3% of the original monthly benefit will be granted every January 1st thereafter.

Tier II

Eligibility: Duty Disability, Non-Duty Disability with at least 7 years of creditable service, or Occupational Disease Disability with at least 5 years of creditable service.

Benefit: For a duty disability or an occupational disease disability with at least 5 years of creditable service, a firefighter is entitled to receive the greater of 65% of final salary or the regular retirement pension benefit at the time of disability. For a non-duty disability, a firefighter is entitled to receive 50% of their final salary. “Final salary” is based on the firefighter’s pensionable salary attached to rank held on the last day of service.

Annual Increase in Benefit:

The initial increase date will be the later of the January 1st after the pensioner turns age 60 or the January 1st after the benefit date anniversary. Subsequent increases will be granted every January 1st thereafter. The initial increase and subsequent increases will be the lesser of 3% of the original benefit or ½ of the CPI-U for the 12 months ending with the September preceding each November 1st.





GLOSSARY OF TERMS

Glossary of Terms

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GLOSSARY OF TERMS

Actuarial Accrued Liability – The Actuarial Present Value of future benefits based on Members’ service rendered to the Measurement Date using the selected Actuarial Cost Method. It is that portion of the Actuarial Present Value of Plan benefits and expenses allocated to prior years of employment. It is not provided for by future Normal Costs.

Actuarial Cost Method – The method used to allocate the projected obligations of the Plan over the working lifetimes of the Plan Members.

Actuarial Value of Assets – The value of the assets used in the determination of the Unfunded Actuarial Accrued Liability. The Actuarial Value of Assets is related to the Fair Value of Assets, with adjustments made to spread unanticipated gains and losses for a given year over a period of several years. Actuarial Value of Assets is generally equally likely to fall above or below the Fair Value of Assets, and generally does not experience as much volatility over time as the Fair Value of Assets.

Asset Valuation Method – A valuation method designed to smooth random fluctuations in asset values. The objective underlying the use of an Asset Valuation Method is to provide for the long-term stability of Employer Contributions.

Funding Policy – A set of procedures for a Pension Fund that outlines the “best practices” for funding the pension benefits based on the goals of the Plan Sponsor. A Funding Policy discusses items such as assumptions, Actuarial Cost Method, assets, and other parameters that will best help the Plan Sponsor meet their goal of working in the best interest of the Plan Members.

Fair Value of Assets – The value of the cash, bonds, securities, and other assets held in the pension trust as of the Measurement Date.

Normal Cost – The present value of future benefits earned by Members during the current Fiscal Year. It is that portion of the Actuarial Present Value of benefits and expenses which is allocated to a valuation year by the Actuarial Cost Method.

Unfunded Actuarial Accrued Liability – The excess of the Actuarial Accrued Liability over the Actuarial Value of Assets. The Unfunded Actuarial Accrued Liability is amortized over a period either in level dollar amounts or as a level percentage of projected payroll.





Lauterbach & Amen, LLP

CERTIFIED PUBLIC ACCOUNTANTS

THE CITY OF PEKIN, ILLINOIS FIREFIGHTERS' PENSION FUND

PUBLIC ACT 95-0950
MUNICIPAL COMPLIANCE REPORT



FOR THE FISCAL YEAR ENDED
APRIL 30, 2024

111 S Capitol St
Pekin, IL 61554
Phone: 309.477.2388
Fax: 309.346.2095
www.ci.pekin.il.us



October 10, 2024

Members of the Pension Board of Trustees
Pekin Firefighters' Pension Fund
Pekin, Illinois

Enclosed please find a copy of your Municipal Compliance Report for the Pekin Firefighters' Pension Fund for the fiscal year ended April 30, 2024. We have prepared the report with the most recent information available at our office. Should you have more current information, or notice any inaccuracies, we are prepared to make any necessary revisions and return them to you.

The President and Secretary of the Pension Fund are required to sign the report on page 3. If not already included with the enclosed report, please also include a copy of the Pension Fund's most recent investment policy.

The signed Public Act 95-0950 - Municipal Compliance Report must be provided to the Municipality before the tax levy is filed on the last Tuesday in December. We are sending the report via email to promote an environmentally-friendly work atmosphere.

If you have any questions regarding this report, please contact your Client Manager or PSA.

Respectfully submitted,

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

**THE CITY OF PEKIN, ILLINOIS
FIREFIGHTERS' PENSION FUND**

**Public Act 95-950 - Municipal Compliance Report
For the Fiscal Year Ending April 30, 2024**

The Pension Board certifies to the City Council of the City of Pekin, Illinois on the condition of the Pension Fund at the end of its most recently completed fiscal year the following information:

- 1) The total cash and investments, including accrued interest, of the fund at market value and the total net position of the Pension Fund:

	Current Fiscal Year	Preceding Fiscal Year
Total Cash and Investments (including accrued interest)	<u>\$35,094,592</u>	<u>\$32,309,409</u>
Total Net Position	<u>\$35,091,099</u>	<u>\$32,306,269</u>

- 2) The estimated receipts during the next succeeding fiscal year from deductions from the salaries of firefighters' and from other sources:

Estimated Receipts - Employee Contributions	<u>\$515,100</u>
Estimated Receipts - All Other Sources	
Investment Earnings	<u>\$2,456,600</u>
Municipal Contributions	<u>\$4,669,464</u>

- 3) The estimated amount necessary during the fiscal year to meet the annual actuarial requirements of the pension fund as provided in Sections 4-118 and 4-120:

Annual Requirement of the Fund as Determined by:

Firefighters' Pension Investment Fund	<u>\$4,181,776</u>
Private Actuary - Lauterbach & Amen, LLP	
Recommended Municipal Contributions	<u>\$4,669,464</u>
Alternative Municipal Contributions	<u>\$3,904,626</u>

**THE CITY OF PEKIN, ILLINOIS
FIREFIGHTERS' PENSION FUND**

**Public Act 95-950 - Municipal Compliance Report
For the Fiscal Year Ending April 30, 2024**

- 4) The total net income received from investment of assets along with the assumed investment return and actual investment return received by the fund during its most recently completed fiscal year compared to the total net income, assumed investment return, and actual investment return received during the preceding fiscal year:

	Current Fiscal Year	Preceding Fiscal Year
Net Income Received from Investment of Assets	\$3,397,155	\$337,035
Assumed Investment Return		
Firefighters' Pension Investment Fund	7.125%	7.125%
Private Actuary - Lauterbach & Amen, LLP	7.000%	7.000%
Actual Investment Return	10.080%	1.039%

- 5) The increase in employer pension contributions that results from the implementation of the provisions of P.A. 93-0689:

Firefighters' Pension Investment Fund	N/A
Private Actuary - Lauterbach & Amen, LLP	N/A

- 6) The total number of active employees who are financially contributing to the fund:

Number of Active Members	56
--------------------------	----

- 7) The total amount that was disbursed in benefits during the fiscal year, including the number of and total amount disbursed to (i) annuitants in receipt of a regular retirement pension, (ii) recipients being paid a disability pension, and (iii) survivors and children in receipt of benefits:

	Number of	Total Amount Disbursed
(i) Regular Retirement Pension	55	\$3,682,198
(ii) Disability Pension	10	\$527,878
(iii) Survivors and Child Benefits	17	\$557,765
Totals	82	\$4,767,841

**THE CITY OF PEKIN, ILLINOIS
FIREFIGHTERS' PENSION FUND**

**Public Act 95-950 - Municipal Compliance Report
For the Fiscal Year Ending April 30, 2024**

8) The funded ratio of the fund:

	Current Fiscal Year	Preceding Fiscal Year
Firefighters' Pension Investment Fund	44.21%	42.93%
Private Actuary - Lauterbach & Amen, LLP	43.78%	42.75%

9) The unfunded liability carried by the fund, along with an actuarial explanation of the unfunded liability:

Unfunded Liability:

Firefighters' Pension Investment Fund	\$44,972,438
Private Actuary - Lauterbach & Amen, LLP	\$46,169,380

The accrued liability is the actuarial present value of the portion of the projected benefits that has been accrued as of the valuation date based upon the actuarial valuation method and the actuarial assumptions employed in the valuation. The unfunded accrued liability is the excess of the accrued liability over the actuarial value of assets.

10) Please see attached Investment/Cash Management policy if applicable

Please see Notes Page attached.

**CERTIFICATION OF MUNICIPAL FIREFIGHTERS'
PENSION FUND COMPLIANCE REPORT**

The Board of Trustees of the Pension Fund, based upon information and belief, and to the best of our knowledge, hereby certify pursuant to §4-134 of the Illinois Pension Code 40 ILCS 5/4-134, that the preceding report is true and accurate.

Adopted this _____ day of _____, 2024

President _____ Date _____

Secretary _____ Date _____

**THE CITY OF PEKIN, ILLINOIS
FIREFIGHTERS' PENSION FUND**

**Public Act 95-950 - Municipal Compliance Report
For the Fiscal Year Ending April 30, 2024**

INDEX OF ASSUMPTIONS

- 1) Total Cash and Investments - as Reported at Market Value in the Audited Financial Statements for the Years Ended April 30, 2024 and 2023.

Total Net Position - as Reported in the Audited Financial Statements for the Years Ended April 30, 2024 and 2023.

- 2) Estimated Receipts - Employee Contributions as Reported in the Audited Financial Statements for the Year Ended April 30, 2024 plus 3.25% Increase (Actuarial Salary Increase Assumption) Rounded to the Nearest \$100.

Estimated Receipts - All Other Sources

Investment Earnings - Cash and Investments as Reported in the Audited Financial Statements for the Year Ended April 30, 2024, times 7% (Actuarial Investment Return Assumption) Rounded to the Nearest \$100.

Municipal Contributions - Recommended Tax Levy Requirement as Reported by Lauterbach & Amen, LLP, Actuarial Valuation for the Year Ended April 30, 2024.

- 3) Annual Requirement of the Fund as Determined by:

Firefighters' Pension Investment Fund - Suggested Amount of Tax Levy as Reported in the April 30, 2024 Actuarial Valuation.

Private Actuary - Lauterbach & Amen, LLP:

Recommended Amount of Tax Levy as Reported by Lauterbach & Amen, LLP in the April 30, 2024 Actuarial Valuation.

Alternative Amount of Tax Levy as Reported by Lauterbach & Amen, LLP in the April 30, 2024 Actuarial Valuation.

**THE CITY OF PEKIN, ILLINOIS
FIREFIGHTERS' PENSION FUND**

**Public Act 95-950 - Municipal Compliance Report
For the Fiscal Year Ending April 30, 2024**

INDEX OF ASSUMPTIONS

- 4) Net Income Received from Investment of Assets - Investment Income (Loss) net of Investment Expense, as Reported in the Audited Financial Statements for the Years Ended April 30, 2024 and 2023.

Assumed Investment Return:

Firefighters' Pension Investment Fund - Current and Preceding Fiscal Year Interest Rate Assumption as Reported in the Years Ended April 30, 2024 and 2023 Actuarial Valuations.

Private Actuary - Current and Preceding Fiscal Year Interest Rate Assumption as Reported in the Years Ended April 30, 2024 and 2023 Actuarial Valuations.

Actual Investment Return -Net Income Received from Investments as Reported Above as a Percentage of the Average of the Beginning and Ending Balances of the Fiscal Year Cash Investments, Excluding Net Investment Income, Gains, and Losses for the Fiscal Year Return Being calculated, as Reported in the Audited Financial Statements for the Fiscal Years Ended April 30, 2024 and 2023.

- 5) Illinois Department of Insurance - Amount of total suggested tax levy to be excluded from the property tax extension limitation law as contemplated by 35 ILCS 200/18-185.

Private Actuary - No Private Actuarial Valuation amount available at the time of this report.

- 6) Number of Active Members - Illinois Department of Insurance Annual Statement for April 30, 2024 - Schedule P.

- 7) (i) Regular Retirement Pension - Illinois Department of Insurance Annual Statement for April 30, 2024 - Schedule P for Number of Participants and Expense page 1 for Total Amount Disbursed.

(ii) Disability Pension - Same as above.

(iii) Survivors and Child Benefits - Same as above.

**THE CITY OF PEKIN, ILLINOIS
FIREFIGHTERS' PENSION FUND**

**Public Act 95-950 - Municipal Compliance Report
For the Fiscal Year Ending April 30, 2024**

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THE CITY OF PEKIN, ILLINOIS FIREFIGHTERS' PENSION FUND

PUBLIC ACT 95-0950
MUNICIPAL COMPLIANCE REPORT



FOR THE FISCAL YEAR ENDED
APRIL 30, 2024

111 S Capitol St
Pekin, IL 61554
Phone: 309.477.2388
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October 10, 2024

Members of the Pension Board of Trustees
Pekin Firefighters' Pension Fund
Pekin, Illinois

Enclosed please find a copy of your Municipal Compliance Report for the Pekin Firefighters' Pension Fund for the fiscal year ended April 30, 2024. We have prepared the report with the most recent information available at our office. Should you have more current information, or notice any inaccuracies, we are prepared to make any necessary revisions and return them to you.

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If you have any questions regarding this report, please contact your Client Manager or PSA.

Respectfully submitted,

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

**THE CITY OF PEKIN, ILLINOIS
FIREFIGHTERS' PENSION FUND**

**Public Act 95-950 - Municipal Compliance Report
For the Fiscal Year Ending April 30, 2024**

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**THE CITY OF PEKIN, ILLINOIS
FIREFIGHTERS' PENSION FUND**

**Public Act 95-950 - Municipal Compliance Report
For the Fiscal Year Ending April 30, 2024**

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**THE CITY OF PEKIN, ILLINOIS
FIREFIGHTERS' PENSION FUND**

**Public Act 95-950 - Municipal Compliance Report
For the Fiscal Year Ending April 30, 2024**

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Please see Notes Page attached.

CERTIFICATION OF MUNICIPAL FIREFIGHTERS'
PENSION FUND COMPLIANCE REPORT

The Board of Trustees of the Pension Fund, based upon information and belief, and to the best of our knowledge, hereby certify pursuant to §4-134 of the Illinois Pension Code 40 ILCS 5/4-134, that the preceding report is true and accurate.

Adopted this 18th day of October, 2024

President Robert D. Burghman Date 10/18/2024

Secretary AB Date 10/18/2024

**THE CITY OF PEKIN, ILLINOIS
FIREFIGHTERS' PENSION FUND**

**Public Act 95-950 - Municipal Compliance Report
For the Fiscal Year Ending April 30, 2024**

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**THE CITY OF PEKIN, ILLINOIS
FIREFIGHTERS' PENSION FUND**

**Public Act 95-950 - Municipal Compliance Report
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**THE CITY OF PEKIN, ILLINOIS
FIREFIGHTERS' PENSION FUND**

**Public Act 95-950 - Municipal Compliance Report
For the Fiscal Year Ending April 30, 2024**

INDEX OF ASSUMPTIONS

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Private Actuary - Deferred Asset (Unfunded Accrued Liability) as Reported by Lauterbach & Amen, LLP in the April 30, 2024 Actuarial Valuation.

LAW OFFICES
ASHER, GITTLER & D'ALBA, LTD.

SUITE 720
200 WEST JACKSON BOULEVARD
CHICAGO, ILLINOIS 60606

TELEPHONE (312) 263-1500
FACSIMILE (312) 263-1520

www.ulaw.com



October 21, 2024

Mary Burress, Mayor
City of Pekin
111 S. Capitol St.
Pekin, Illinois 61554

Via E-Mail: mburress@ci.pekin.il.us

Re: Pekin Firefighters Pension Fund – Tax Levy and MCR

Mayor Burress,

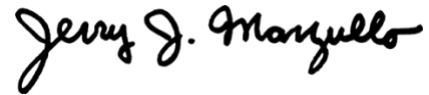
The undersigned is legal counsel for the Pekin Fire Pension Board. Section 4-134 of the Pension Code requires the Pension Board to annually certify the amount necessary for the City to meet its required contribution to the pension fund pursuant to Section 4-118 of the Pension Code.

Pursuant to the yearly actuarial report the City's Tax Levy for the Fire Pension Fund for the upcoming tax year should be \$4,669,464. Accordingly, during its October 18th, 2024 quarterly meeting, the Pension Board voted to certify this amount as the recommended Tax Levy for the fire pension fund. Enclosed for your review is a copy of the yearly actuarial report. Please notify the Pension Board or me if the City will not be levying the certified amount. Also enclosed is the required Municipal Compliance Report.

As always, the Pension Board thanks the City for its commitment to properly fund the fire pension fund. Please contact me if you have any questions regarding this matter.

Mary Burress, Mayor
City of Pekin
October 21, 2024
Page (2)

Sincerely,

A handwritten signature in black ink that reads "Jerry J. Marzullo". The signature is written in a cursive, flowing style.

Jerry J. Marzullo, Esq.

Cc: Pekin Fire Pension Fund